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The Manchester Meeting.

THIS YEAR'S annual provincial meeting has been a great success, thanks in no small degree to the lavish hospitality of the Manchester Law Association. The skies were inauspicious, but the traditional Manchester rain forbore to come down in torrents, and there were occasional short glimpses of the sun. About 500 members attended the meeting, and even on the second day the papers were listened to by an unusually large audience. The discussions were generally brief but very much to the point. It will be difficult to follow the example of the hosts of the present year, and it is not surprising that no invitation for next year has yet been received.

The Jellicoe Bill.

NO FURTHER information has reached us as to the genesis of this remarkable Bill, to which we have referred in previous issues. Sad to say, one fount of information has suddenly and unaccountably dried up. We have been accustomed, week by week for some little time past, to go to the well of *Truth* to discover how solicitors should be restrained from iniquity and led into paths of righteousness, and also to learn the latest details of the Bill and its able draftsman. But this week, alas! the well is empty. How is this to be explained?

The President of the Law Society and Land Transfer.

WE REFER in another column to the absence in the address of the President of any notice of the project of the Land Registry to extend its operations all over England. He explained this, when attention was drawn to it, on the ground of the inexpediency of using adjectives with regard to the proposal, since it was probable that he would have to negotiate with the Lord Chancellor. But was it necessary for him to use adjectives? The reasons which exist against the proposal are so strong that they need no adjectives, and nothing more was required than a calm and temperate statement of them. But this was not given. We believe that the President and Council are at one with the profession in desiring to prevent the extension of compulsory registration; but we venture to doubt whether the course pursued by the President was well advised.

Expulsion of Aliens.

DIFFICULTIES continue to arise in the working of expulsion orders under the Aliens Act. The police magistrate at Leeds had recently before him an alien who was charged with having been found within the United Kingdom in contravention of an expulsion order which had been made against him. It appeared that the defendant had been convicted of felony and

sentenced to six months' imprisonment. The expulsion order was made on the 26th of July, and arrangements were made for his passage to Germany, which was believed to be his native country. Upon the arrival at Hamburg of the vessel on board of which he had been placed, the German authorities served a notice upon him refusing to allow him to land. He returned to England in the same vessel, and was allowed to land at Newcastle. The chief constable there warned him that if he was found in England after a time specified he would be arrested, but notwithstanding this warning, he remained here until after the prescribed period. The defendant now stated that he did not know what was his native country; that his first recollection of life was in London, and that he never remembered seeing his parents. A friend had recently told him that he belonged to Russia. The magistrate convicted the defendant, inasmuch as there had clearly been a breach of the order. The statute does not appear to have made any provision for a case where the nationality of the alien cannot be ascertained. Is he to remain on board the vessel in which he has been conducted for an indefinite period while the master, or the master of some other vessel belonging to the owners to which he may be transferred, makes attempts to land him in some foreign State? We are unable to suggest any solution of this difficulty, which may possibly be dealt with by some amendment of the Act.

Undischarged Bankrupts.

THE ENGLISH bankruptcy law has never been regarded with favour by men in business, and we continue to read discussions as to the best mode of amending it. At the autumn conference of the Society of Accountants and Auditors (Incorporated), the vice-president, Mr. H. PRICE, of Manchester, was of opinion that twenty-two years' experience of the present Act and eighteen years' experience of the Deeds of Arrangement Act, 1887, shewed that reform was required in both methods of procedure. To deal with all his suggestions would occupy too much space, but one of the most interesting is a proposal to extend the law as to obtaining credit by an undischarged bankrupt. By section 31 of the Bankruptcy Act, 1883, where an undischarged bankrupt obtains credit to the extent of £20 or upwards from any person without informing such person that he is an undischarged bankrupt, he shall be guilty of a misdemeanour, and it has been held that an intent to defraud is not a material ingredient of the offence created by the section. Mr. PRICE complained that there was no effective method of informing the commercial public of the whereabouts and trading title of undischarged bankrupts, and urged that if each of them was compelled, under penalty of imprisonment, at the time when he started business again to state clearly upon every document issued by him and connected with credit the fact that he had not obtained his discharge, those who trusted him would have full notice and be sufficiently protected. We really think this is going a little too far. The undischarged bankrupt may be making every effort to retrieve his position, and if it is proved that the person with whom he has dealings which may result in credit has been expressly told that the debtor has not obtained his discharge, we think that it would be rather hard to expose him to the unnecessary humiliation suggested by Mr. PRICE.

Validity of Patent in Extra-territorial Courts.

IN THE case of *Potter* v. *Broken Hill Proprietary Co.* (*Limited*) (3 Commonwealth L. R. 479) the High Court of Australia was called upon to decide whether the validity of a patent granted in New South Wales, under the New South Wales Patents Act, 1899, could be directly challenged in an action for infringement brought in the courts of Victoria. It was said: "There is apparently no decision, either of the English or American Courts, directly in point, and the question must be determined on principle." Adopting the principle that a grant of patent rights was an exercise of the sovereign power of the State, the court decided that, as in the case of title of land, the validity of the grant was not examinable in the courts of another State, and therefore, that the validity of the New South Wales patent could not be challenged before the Victorian courts. The case was decided strictly on the footing of New South Wales and Victoria being each an independent Sovereign State; but the odd thing is, that the High Court of Australia is the common Court of Appeal for the courts of both States. Incidentally a difficulty arose, with reference to the claims of two competing translations of a passage in Vattel's Droit des Gens, which is worth while pointing out and settling, since the same passage (translated) is also quoted in the English reports. The passage (translated) is quoted in *British South Africa Co.* v. *Companhia de Moçambique* (1893, A. C., at p. 623, 63 L. J. Q. B., at p. 77) as it appears in Story's Conflict of Laws, s. 553: "... In such a case, as property of this kind is to be *held* according to the laws of the country where it is situated, and as the right of *granting* it is vested in the ruler of the country," &c. Another translation of "granting it" is "granting the possession of it." The High Court of Australia (taking this passage from the English case above cited) had not access to the original text of Vattel. The obscurity introduced by both translations is removed on referring to the original passage (Book 2, ch. 8, s. 103), which is as follows: "... En ce dernier cas, comme ces sortes de biens doivent être *possédés* suivant les lois du pays où ils sont situés, et comme c'est au supérieur du pays qu'il appartient d'en accorder *la possession*," &c. The nearest equivalent English expressions would seem to be "owned" and "ownership in them."

The Assignment of Contracts.

THE EXTENT to which a contract is personal in its nature has, as is well known, a very important effect upon the possibility of assigning it. If one party is entitled to rely upon personal performance by the other, or if the liabilities under the contract are dependent upon personal considerations, then it is not assignable. The question was very much discussed in *Tolhurst* v. *Associated Portland Cement Manufacturers* (52 W. R. 143; 1903, A. C. 414), and it was there held that a contract to supply chalk to a cement company for the whole of their manufacture of Portland cement upon a specified piece of land was assignable to another company with which the former became amalgamated. Probably the result would have been different had the measure of chalk to be supplied not been limited by the requirements of the business on the particular piece of land, but this limit removed the personal element and made it a matter of indifference whether the business there was carried on by one company or another. In the recent case of *Kemp* v. *Baerselman* (1906, 2 K. B. 604) no such limitation was present, and it was held by the Court of Appeal that the contract was not assignable. The defendant had contracted with the plaintiff, who was a cake manufacturer, to supply him for one year with all the eggs he required for manufacturing purposes at certain specified prices, and the plaintiff contracted not to purchase eggs elsewhere. The plaintiff in the course of the year purchased an additional business, and transferred his original and new businesses to a company, one of the original places of business being thereupon given up. The defendant treated the contract as at an end and declined to supply any more eggs under it, and the Court of Appeal have held that he was right. The material point in the case was that the liability of the defendant to supply eggs under the contract was measured by the requirements of the plaintiff for manufacturing purposes, and these requirements were not necessarily the same as those of the company to whom he had transferred his business. Had the transfer only been of the business at a particular place, the measure of the requirement might have remained the same. Moreover, there was the corresponding obligation upon the plaintiff not to obtain eggs elsewhere, and this could not be transferred to the assignee without a novation of the contract. The case shews the importance of considering the possible effect upon current contracts when it is proposed to turn the business of an individual proprietor into a limited company.

Pirated Music.

THE INFAMOUS trade in pirated music, which has been carried on with impunity in London and other large places for so long, is at last being effectually dealt with, and no doubt will soon be destroyed. Seldom has a less efficient Act of Parliament been passed than the Musical Copyright Act, 1902. The Act contains no penal provisions, and only authorizes the seizure and

destruction of pirated copies of music being sold or offered for sale. Such seizure and destruction has had few terrors for the class of persons engaged in this traffic. Those behind them made such large profits that they could afford to lose immense numbers of copies. It turned out, moreover, that the actual sellers of these pirated copies were almost invariably of the homeless or vagrant class and could rarely be found by the police after music had been taken from them. Then the High Court decided, in the case of *Ex parte Francis* (51 W. R. 698; 1903, 1 K. B. 275), that a court of summary jurisdiction has no power to make an order forfeiting or destroying copies of pirated music seized unless the person from whom they have been taken has been given notice of the intention to apply for such order by being served with a summons in the ordinary way. From the date of that decision the uselessness of the Act became apparent to all. The seller could not be found, and so could not be served with a summons. Therefore, all that could be done was to seize copies and cumber the police stations with them. In one case some of those engaged in producing the pirated music were indicted and convicted for conspiracy; but in general it was found very difficult to discover the principals, or to deal with them effectually. And so the game went on, and responsible members of Parliament were actually found capable of impeding the enactment of fresh safeguards for such gross dishonesty. At last, however, a remedy for the evil has been found by the passing of the Musical Copyright Act, 1906. This provides that every person who prints, sells, or offers for sale, or has in his possession for sale, any pirated copies of music, or has in his possession any plates for the reproduction of such copies, shall be liable to a fine of £5 for a first offence, and to a fine of £10, or two months' hard labour, for a second offence. The burden of proof that a defendant acted innocently is thrown upon him. Any person selling or offering for sale such copies may be arrested without warrant. There is no power to inflict the punishment of imprisonment for a first offence, without the option of a fine; but, as a fine of £5 can seldom be paid by the vagrant seller, he has generally had to go to prison in "the alternative." The new Act received the Royal Assent on the 4th of August last, and, as it came into operation on that day, it has caught many of the offenders unprepared. It can hardly be said, however, to be a case in which the man who breaks the law in ignorance will get much sympathy for the fact of that ignorance.

Amendments of Company Law.

The report of the Company Law Amendment Committee supplied Mr. James W. Reid with a text, or, we had better say, a whole chapter of texts, for the paper on "Suggested Amendments in Company Law" which he read at the Manchester meeting. The report is full of controversial matter, and although some of its recommendations should meet with no difficulty in acceptance, there are others which will afford plenty of scope for discussion. Mr. Reid makes a strong protest against the policy of recent income tax cases which subject to income tax the whole of the profits of a company whose business is physically carried on abroad, but which, since it is registered or controlled here, is deemed to carry on business in this country. The result is to lead to double taxation—here and abroad—and Mr. Reid sees in this the main factor in the diminution of the registration of companies in this country. The report, it will be remembered, attempted in a half-hearted sort of way to counterbalance the diminishing use of prospectuses—assumed to be due to the stringency of section 10 of the Companies Act, 1900—by suggesting the compulsory filing of a statement which should contain information corresponding to that required by section 10 for a prospectus. Mr. Reid characterizes the proposal and the way in which it is put forward as weak and futile, and he will have none of it. His sympathies, indeed, are not very strong on the side of shareholders, and he would prefer that any amendments of the law should be in the direction of giving increased security to unsecured creditors. The enormous advantage now allowed to debenture-holders has recently been the subject of strong judicial comment, but the majority of the committee were averse to interfering. Mr. Reid thinks they were wrong, and he views with favour a drastic change in the law. "It would," he says, "appear wiser, safer, and more statesmanlike to sweep away the special privilege which has grown up of allowing a company to charge after-acquired chattels, or other property not in existence at the time of the creation of the charge." Perhaps this is not a special privilege except as to chattels, but it is a privilege specially used—or abused—by companies, and it is unlikely that the existing practice will be allowed to continue unchecked. Another point in which Mr. Reid is at variance with the committee is in respect of the issue of shares at a discount. A great inroad has been made upon the rule that shares may not thus be issued by the allowance of underwriting commissions on public issues—an allowance which must clearly be extended to private issues—and Mr. Reid would leave companies free to issue their shares upon such terms as they find most convenient. The committee adopted a middle course and refused this liberty in regard to shares in the original capital, but recommended that it should be allowed as to further capital issued after a period of twelve months. Not unnaturally Mr. Reid fails to see the object of this distinction. The credit of a company, indeed, as it is pointed out, depends, not upon the amount of its paid-up capital, but on its actual assets and liabilities.

The Collection of Death Duties.

If weighty reasons clearly put always had their proper effect, there is no doubt that the paper on "The Collection of the Death Duties," read by Mr. W. J. Humfrys at the Manchester meeting would speedily lead to a reform of the Death Duties Department at Somerset House. One of the strongest indictments which Mr. Humfrys makes against the system of collection is in regard to the distance of time at which official claims can be made. There is an ancient maxim, *Nullum tempus regi occurrit*, and on the strength of it officials make claims to duties long after the period which would bar any ordinary demand. Mr. Humfrys refers to one case where the claim was more than twenty years old. In fact it was groundless, as the duty had been paid, but it was only by reason of the special knowledge which he had of the estate accounts and deeds that this could be shewn. In another case which came under his notice a claim was successfully enforced against persons in a humble position after forty years. There is no plainer ground for limitation than that claims shall not be allowed after time has destroyed the means of refuting them, and the principle applies as much to official claims as to any others. Mr. Humfrys refers to the provision of the Customs and Inland Revenue Act, 1889, which makes twelve years a bar to claims to duty as against purchasers—a provision which has proved most beneficent—and recommends that the same limitation should apply to claims to death duties generally. His other recommendations refer to the administration of the Death Duties Department. He objects that the great increase of work imposed on the department since the Finance Act, 1894, has not been met by a corresponding increase in the staff or in the accommodation for the performance of the duties, and he refers, somewhat bitterly, to the better fortune of the Land Registry: "While the work of the [Death Duties] Department is hampered by lack of room, there is the huge building in Lincoln's-inn-fields, erected at a great cost and devoted to the work of registration of title, an undertaking that does good to no one but the officials employed, and which people interested in the transfer of land would have none of unless they were compelled." The omission to provide proper facilities for the carrying on of the work naturally leads to oversights and mistakes, and from those which have come under his own notice, Mr. Humfrys not unreasonably concludes that throughout the country generally they are by no means rare. He comments also on the withdrawal of the old facilities for settling the duties at a personal interview. This was far more convenient than the present system of requiring all accounts to be transmitted by post, and it is, of course, a matter of common experience that explanations can often be given verbally which would entail long correspondence. Against the staff personally Mr. Humfrys has no complaint, and we believe it is commonly found that individual officials, whether at Somerset House or elsewhere, take a fair view of any case brought before them, and as readily make allowances in favour of the taxpayer as against him. But their duties cannot be carried out with satisfaction to the

public when the system is at fault—when they have to raise claims regardless of any limitation of time, and when the staff and office arrangements do not admit of business being correctly, promptly, and conveniently dealt with.

The Luncheon of Judges and Barristers.

MORE THAN twenty years have elapsed since the Royal Courts of Justice decreed that the adjournment for luncheon should be for not less than half an hour, and the bar, assisted by the luncheon rooms and caterers, have become accustomed to regard this meal as a matter of course. The usage among our ancestors was different. In a paper in the *Manchester Guardian* on "Luncheon" it is stated that luncheon, down to 1840 or thereabouts, was a kind of clandestine or unofficial meal. It was supposed that nobody who had anything to do could find time for a square meal in the middle of the day. When Mr. GLADSTONE was at the Board of Trade his only luncheon consisted of an Abernethy biscuit, which Mrs. GLADSTONE brought down to the office and forced on the reluctant Vice-President. Some evidence of this practice of past years is still in existence. We believe that once busy Chancery practitioners still survive who affirm that it has never been their habit to eat anything between breakfast and dinner, and can remember when more than one judge took nothing but a cup of tea during the short period allowed for adjournment. This abstinence was even more severe in the common law courts. The judges often sat in the Crown Court till late in the evening, and in the case where Lord COCHRANE was tried for conspiracy, the Chief Justice refused an adjournment, and the prisoner's counsel, who had had no dinner and was nearly famished, had to make the best fight he could under these depressing circumstances.

"The Old Bailey."

WE UNDERSTAND that there has been some discussion among criminal practitioners and the officials forming the staff of the Central Criminal Court as to whether the new court house which has just been completed should be described as "The Old Bailey." It is thought by some persons that this description is not adapted to a new building, and that it might be more properly described as "The New Bailey" or "The New Old Bailey." The term "Old Bailey" is familiar in the history of the law, and was not always associated with ideas of respect or reverence. It is believed that there has for many years been a great improvement in the manner in which business is transacted in the Central Criminal Court, and a new and convenient name might have some advantage over that which was borne by the gloomy building which is about to pass out of existence. But a new name is not easily adopted and we are disposed to think that for many years to come London will continue to have its "Old Bailey."

Liability of the Lender of Chattels.

IN ONE of the many letters which have been written to the newspapers complaining of the nuisance caused by the driving of motor carriages, the writer asks, why should the owner of a motor-car by lending it to a friend, who has an accident, escape all punishment? If he cannot shew that the individual who had the accident was careful and experienced, he should be made an accessory and be subjected to the full penalty, or his machine should be confiscated, for his act is as bad as that of the man who is authorized to carry a revolver and allows his children to play with it. This letter can hardly be considered seriously. It might just as well be suggested that the vendor of a motor carriage should be required to ascertain whether the purchaser was competent to manage it in a proper manner. Is the owner of a horse answerable for the negligence of any one who has hired the animal from him? Nothing is gained by such extravagant propositions, though it may well be that the law regulating the use of these vehicles requires amendment.

Professor Sir John Macdonell, C.B., Quain Professor of Comparative Law, will deliver a course of lectures at University College, on Tuesdays, at 5 p.m., beginning on Tuesday, November 6th, on "The Law and Usages of Neutrality in Modern Times." The lectures are open to the public without fee. They are intended, not only for lawyers, but for students of political economy, political science, sociology, and for journalists.

The President's Address.

MR. ATTLEE, in his address delivered at the Manchester meeting, followed the example set in recent presidential addresses, and devoted his opening remarks to the subject of legal education. The failure of the movement for the establishment of a School of Law, in which students of both branches of the profession could obtain suitable instruction and guidance, is rapidly becoming a matter of ancient history, and though Mr. ATTLEE speaks with some confidence of its revival, it is hardly to be expected that this will take place for some time. Meanwhile the Law Society have settled down to the practical policy of perfecting their own system of instruction and encouraging the furtherance of legal education in the provinces, and in these directions much useful work may be done. Mr. ATTLEE considers, however, that in addition to the ordinary instruction of students there is room for post-graduate tuition which should enable lawyers to carry their studies further, and to qualify themselves to deal with the more special questions which are likely to arise in the practice of their profession; and in particular Mr. ATTLEE suggests that solicitors should qualify themselves to deal with matters involving a knowlege of foreign systems of law. After instancing countries where the Roman-Dutch law and the Code Napoleon prevail, he says: "Further, the student finds himself compelled by the exigencies of modern commerce to know at least something of the principles of the Spanish law which regulate business in the greater part of the continent of South America, and he feels how scanty is the equipment with which he started on his work, and is at a loss where to turn for guidance amidst the ever-shifting changes of the law over the vast domain with which the commerce of this country compels him to be familiar if he is satisfactorily to perform his duties to his client."

Doubtless it would be useful if this vision of the practising English lawyer being sufficiently acquainted with foreign systems of law to advise his clients on them could be realized, but we imagine that he best discharges his duty to his client by requiring the insertion in contracts for which he is responsible of a clause that they shall be governed by the law of England. However sound may be the education of a lawyer, whether in his student days or subsequently, he cannot, save in rare instances and under special circumstances, claim to be an expert in any system of law except his own, and unless he can advise in the strictest sense as an expert, it is essential that he should call in the assistance of a foreign lawyer. But Mr. ATTLEE suggests further that if a post-graduate college were established, its staff of professors would furnish the means for effecting improvements in the law. "Such a college," he says, "might also assume as part of its work the sifting of modern decisions, the calling attention to their drift, and the comparing and laying before the profession at large the results of experimental legislation in the different parts of the empire and in foreign States. . . . At the present time in this country there is no body charged with the duty of collating the legislation of the world and laying before us the results of experimental legislation, whether in our Colonies or in the general civilized States of the world, or of attempting to guide the mind of the post-graduate student and instruct him in the higher branches of the law, or of compelling attention to the beneficial or harmful results of the experimental legislation of the period."

But here again Mr. ATTLEE strikes us as being somewhat in advance of this ordinary prosaic world, and he reckons without that very difficult body, the British Parliament. The plainest reforms in matters of everyday importance can only get effected after years of waiting. Here we are still requiring married women trustees to convey with all the formalities of the old law, and Mr. ATTLEE wants a staff of professors to busy themselves with the decisions of this country and with the laws of all the world so as to keep Parliament supplied with a succession of well-digested schemes of reform; and, indeed, to assist Parliament from session to session to undo the effects of its crude and hasty legislation. We suspect that a school of jurisconsults will not in this manner become an effective force in the Empire.

To turn to more practical matters, Mr. ATTLEE urges another

topic which has been frequently to the front in presidential addresses. The Judicature Acts were to result in the fusion of law and equity, and in a simplified system of procedure, and Mr. ATTLEE observes that in this object they have failed. Such failure, perhaps, can hardly be argued from the fact that the subject-matters of business in the Chancery and King's Bench Divisions are as distinct as in the old days of courts of law and equity. It is simply a matter of convenience, and the object of the authors of the Judicature Acts is effected when the doctrines of equity are applicable in all courts, whatever be the subject-matter. But it cannot be denied that the Acts and the rules represent a complicated and cumbersome system which is well worth the attention of the law reformer. Mr. ATTLEE points to the work of the Commercial Court as indicating the good effects which would follow from simplification of procedure. "In the results of the Commercial Court we see what a resolute attempt to brush aside technicalities and adapt procedure to the requirements of business has effected, and we find encouragement to hope that if this subject be fairly taken in hand great advantages must follow." And Mr. ATTLEE insists "that the time has come when the public have a right to demand that our course of procedure shall be systematized and made answerable to the wants and requirements of commercial men, and such as could be readily offered for adoption and imitation by the courts of our Colonies, and that the codes of procedure should, as in America and in India, be kept wholly distinct from the substance of the law." This last remark may probably be taken as a well-deserved hit at the insertion in a code of procedure of such provisions as are to be found in section 25 of the Judicature Act, 1873. We have, however, so long waited for a revision of the existing code of procedure that it seems more practical to suggest that the immediate path of reform lies in the comparatively simple plan of extending the methods of the Commercial Court to other courts. The result of this experiment would indicate the form of a new code of procedure.

A social reform of no little interest and importance is advocated in Mr. ATTLEE'S proposal to introduce into the country the French system, under which a spendthrift may be protected from dissipating the family fortune. At present the only method of dealing with such cases under our law is by means of settlements, and there is the objection that the settlement is not made to meet the individual case, but must impose fetters upon members of the family generally without regard to the harm that may perhaps be done. Mr. ATTLEE advocates the appointment of a temporary curator, the appointment to be made as the result of a family council and on an application to a judge, who would see that the motives of those applying were disinterested, and that the application was made *bonâ fide* in the interests of the prodigal and his family. He also suggests that the court should be armed with the power in fitting cases of extending the period of incapacity to contract in the case of infants beyond the age of twenty-one years to the age of twenty-five. "There is no magic in the age of twenty-one years, and development and maturity are later in some than in others." This is really conferring on the court a power similar to that which a testator exercises when the vesting of property is postponed to the age of twenty-five years. It would be difficult, however, for a judge to have regard to the considerations which weigh with a parent in settling the time when children are to have control of property, and we doubt whether this suggestion would be found to be practicable. A restraint on spendthrifts is more likely to find favour, and Mr. ATTLEE quotes an interesting case in which Sir GEORGE JESSEL attained this result by sending a ward of court, with the consent of the family, to France, where he was placed under the restraints of French law.

The legislation of the present year is not yet complete, but Mr. ATTLEE is able to point to the Prevention of Corruption Act, the Solicitors Act, and the Justices of the Peace Act as the accomplishment of measures which have been for some years before Parliament. The report of the Board of Trade Committee on Company Law, and the inquiry which is now proceeding into Bankruptcy Law, indicate matters which await consideration in future sessions. Mr. ATTLEE lays special stress upon the recommendation of the Company Law Committee for relaxing the stringency of the law in regard to directors. The Committee recommended that the court should have power to relieve a director from liability for breach of any duty imposed on him by the Companies Acts, provided the breach had been occasioned by honest oversight, inadvertence, or error of judgment; and also to grant relief to directors generally from the consequences of negligence or breach of trust, where the court is satisfied that he has acted honestly and reasonably. We are not clear as to the expediency of this dispensing power, or as to the wisdom of making it easy for persons to assume the position of directors without being qualified properly to discharge their duties, and this question will have to be discussed before the recommendations of the committee are embodied in legislation.

Perhaps the most useful part of Mr. ATTLEE'S address was that in which he advocated the elimination, as far as possible, of the official element in the administration of bankrupt estates. "I think," he said, "the time has come when the collection and distribution of a bankrupt's estate should be left to the creditors, and the official interference be limited to inquiring into the bankrupt's conduct, and to such control over the action of a trustee selected by the creditors as may be needed to secure honest dealing on his part, and on the part of those appointed under him in the administration of the estate, and an efficient audit of their accounts, and a proper check on the remuneration paid to the trustee." This distinction between the realization of the estate and the inquiry into the bankrupt's conduct accords with the respective interests of the creditors and the public. The realization of the estate only concerns the creditors, and in their hands it is likely, as Mr. ATTLEE points out, to be more satisfactory and less expensive than in the hands of officials. The conduct of the bankrupt, on the other hand, concerns the public, and may properly be made the subject of official inquiry.

It is unfortunate that Mr. ATTLEE was not able to point to the passing of the Conveyancing and Settled Land Bills which were introduced last session, and which, under Lord DAVEY'S guidance, passed the House of Lords. It may be hoped that the Lower House will put no obstacle in the way of these important practical reforms. Mr. ATTLEE was silent as to the question of Registration of Title, though the matter can hardly fail to enter upon an acute stage in the course of his year of office. We cannot think that this indicates any lack of determination to do the utmost possible to get rid of the difficulty and inconvenience which compulsory registration has imposed on the transfer of land in London.

Debenture-holders and Compulsory Winding-up Orders.

THE decision of the Court of Appeal in *Re Crigglestone Coal Co. (Limited)* (1906, 2 Ch. 327), taken with that of BUCKLEY, J., in *Re Alfred Melson & Co.* (54 W. R. 468; 1906, 1 Ch. 841), will in future make it difficult for companies to avoid winding up upon the ground that all the assets are covered by debentures, and that no benefit will result to the unsecured creditors. It has been for some time a matter of doubt how far this circumstance takes a case out of the ordinary rule that a creditor who cannot get paid is entitled *ex debito justitiæ* to a winding-up order. "I agree," said Lord CRANWORTH in *Bowes* v. *Hope, &c., Guarantee Co.* (11 H. L. C., p. 402), "that it is not a discretionary matter with the court when a debt has been established, and not satisfied, to say whether the company shall be wound up or not; that is to say, if there be a valid debt established, valid both at law and in equity. One does not like to say positively that no case could occur in which it would be right to refuse it; but, ordinarily speaking, it is the duty of the court to direct the winding up"; a doctrine with which Lord SELBORNE, C., expressed his concurrence in *Re Western of Canada, &c., Co.* (L.R. 17 Eq. p. 6). The case of the company having no assets available for distribution in a winding up was treated as constituting an exception from this rule in *Re St. Thomas' Dock Co.* (24 W. R. 544, 2 Ch. D. 116). There the whole of the property of the company consisted of the dock and concessions, and was subject to debentures exceeding its value, so that there was no probability of the petitioner getting anything in a winding up. This, however,

was not the sole ground on which JESSEL, M.R., declined to make a winding-up order. The petitioning creditor was himself one of the debenture-holders, and the great majority of the other debenture-holders and also of the unsecured creditors opposed the petition. The case was one, therefore, in which the court might properly have regard to section 91 of the Companies Act, 1862, and be guided by the wishes of the creditors. This latter circumstance — the opposition of creditors—was treated by JESSEL, M.R., as a ground for refusing the order in *Re Uruguay, &c., Railway Co. of Monte Video* (11 Ch. D. 372), where a bond-holder for £600, who petitioned for winding up, was opposed by bond-holders for £142,700. "I agree," said Sir GEORGE JESSEL, "that, as a general rule, a creditor is entitled to a winding up order *ex debito justitiæ*; but that rule is not without an exception; and if ever there was a case of exception I think I have it here."

Both the above circumstances—the non-existence of available assets and the opposition of other creditors—were made the ground for dismissing the petition in *Re Chapel House Colliery Co.* (31 W. R. 933, 24 Ch. D. 259). "A winding-up order," said COTTON, L.J., "is the means of having the assets of a company applied in payment of its debts, and therefore a creditor generally, where the company is insolvent, is entitled to the order as a matter of right. But this assumes that a winding-up order will help him to obtain payment, and in a case where there are no assets which the liquidator can receive, the reason fails"; and he added that the principle laid down by Lord CRANWORTH and Lord SELBORNE in fact amounted to this, that if there were assets it was as a general rule the right of the creditors to have them made available by a winding-up order. BOWEN, L.J., said: "The case may be decided on the simple principle that no one can be entitled to ask for a winding-up order when it is impossible that he should obtain anything by it." The granting of a winding-up order was in fact, he observed, equitable execution, and there was no right to it when there was nothing on which the equitable execution could take effect. There was the second ground, that an overwhelming majority of creditors were opposed to a winding up, and hence section 91 allowed the court, in deference to their wishes, to dismiss the petition. BOWEN, L.J., considered, however, that the absence of available assets was sufficient.

But the modern extension of the system of covering the whole of a company's assets with debentures, and the facilities which this affords for enabling debenture-holders to profit at the expense of unsecured creditors, has led to a new view being taken of the right of an unsecured creditor to a winding-up order as against the debenture-holders. It is not enough to rebut this right that the assets are apparently all required for the debenture-holders' debt. The winding up, even if it does not produce anything for the unsecured creditors, may lead to incidental advantages which are sufficient to justify the making of a compulsory order. In *Re Krasnapolsky Restaurant, &c., Co.* (40 W. R. 639; 1892, 3 Ch. 174) VAUGHAN WILLIAMS, J., considered that there was a reasonable prospect of there being assets available for the unsecured creditors; but in addition to this he was influenced by the power of investigating the affairs of the company conferred by the Companies (Winding-up) Act, 1890. If a *primâ facie* case is made out on the affidavits that an investigation into the formation or promotion of the company or the issuing of debentures or shares is required, that alone is an advantage to the unsecured creditors, and is a sufficient ground for making the order. A still greater departure from the former rule was made by WARRINGTON, J., in *Re Chic (Limited)* (54 W. R. 659; 1905, 2 Ch. 345), where he made a winding-up order, not with a view to securing any benefit for the unsecured creditors, but to put an end to a state of affairs in which the debenture-holders were carrying on business for their own benefit in the name of the company. A winding-up order, he said, was the only way by which a company which had come to be merely *nominis umbra* could be got rid of, and he referred to the remarks as to the injustice sometimes occasioned by debentures which were made by BUCKLEY, J., in *Re London Pressed Hinge Co.* (53 W. R. 407; 1905, 1 Ch. 576).

Then came *Re Alfred Melson & Co. (Limited)* (54 W. R. 468; 1906, 1 Ch. 841), before BUCKLEY, J., which was fully discussed in these columns at the time it was decided (*ante*, p. 478), and in which again the idea that a winding up must be refused if it would produce nothing for the debenture-holders was set aside. The learned judge observed that *Re St. Thomas' Dock Co.* and *Re Chapel House Colliery Co.* (*suprà*) were decided before debentures had reached their modern development. Moreover, he considered that the predominant idea in them was that, as between the petitioning creditor and opposing creditors, the petitioner was not entitled to his order *ex debito justitiæ*, but that the court ought under section 91 of the Act of 1862 to regard the wishes of the opposing creditors. At any rate he did not think that there existed in those cases anything which obliged him to say, particularly in the modern state of facts as regards debentures, that the court is bound to exercise its discretion by refusing at the instance of the company to make the order merely upon the ground that it will not produce anything for the unsecured creditors.

The present case of *Re Crigglestone Coal Co.* (*suprà*) represents still more strongly this tendency to order a compulsory winding up, notwithstanding that the debenture-holders apparently will take the whole of the assets for their own debt. The judgment of BUCKLEY, J., is interesting for the new way in which he treats the so-called exceptions from the rule that a creditor who cannot obtain payment is entitled *ex debito justitiæ* to a winding up. The case of there being no assets is in fact no exception. It simply, he says, carries the result that there is nothing upon which the equitable execution implied in a winding up can attach. "If the right is to seize the debtor's assets by the hand of a liquidator, it is no exception to say that there is no such right when there are no assets. There cannot be a right to seize nothing." And similarly the exception in the case where other creditors oppose is, when properly considered, no more than a statement of the rule in its true form. The petitioning creditor's right to a winding-up order is not an individual right, but a class right, and hence it does not arise when the class in whose interest he is supposed to ask for the order do not desire it. This mode of defining the right to a winding up left it open, so BUCKLEY, J., held, for the court to grant a winding-up order if it was likely to be useful, whether it would be fruitful or not, and to grant it at the desire of an unsecured creditor notwithstanding the opposition of secured creditors, and notwithstanding also the fact that it would be a cause for forfeiture of the lease which constituted their security. This was an incident of the security which they could avoid by paying the petitioning creditor's debt, and since his debt was for the price of goods which had gone into the debenture-holders' security, such a result would not have been inappropriate. The immediate advantage to the unsecured creditors which the learned judge saw in a winding up was that, in the debenture-holders' action which was pending, the control of the company's defence would be in the liquidator acting on their behalf. The unsecured creditors would, therefore, have their interests protected in regard to taking the account of what was due on the debentures, and in regard to any questions which might arise as to the issue of the debentures and the realization of the property.

The Court of Appeal in affirming the decision of BUCKLEY, J., in *Re Crigglestone Coal Co.* did little more than endorse the reasons given by that learned judge, though it was contemplated that the result of the winding up might in fact be to realize a surplus for the benefit of the unsecured creditors. "If," said COLLINS, M.R., "there is a reasonable probability, or even a reasonable possibility—I think it may be put as high as that—that the unsecured creditors will derive any advantage from a winding up, the order ought to be made in order that they may be heard in the debenture-holders' action, and not have the proceedings left in the hands of other persons who are antagonistic to their interests." And both ROMER, L.J., and COZENS-HARDY, L.J., contemplated the possibility of there being a surplus for the unsecured creditors. It may be suggested, however, that neither this case nor *Re Alfred Melson & Co. (Limited)* (*suprà*) require that such probability or possibility should be proved to the court as a condition of obtaining the winding-up order. The rule that the existence of assets must be proved appears to have gone. It may be that where there are no available assets, and it is clear that no incidental advantages can accrue to the creditors or the public from a winding-up order, the order will be

refused. But unless this is so it will, apparently, be granted either, as in *Re Crigglestone Coal Co.*, because the creditors are entitled to any advantages which may flow from the order in giving them facilities for investigating the affairs of the company or controlling the realization of its property, or, as in *Re Alfred Melson & Co.*, because it is not in the public interest that a company which has in substance ceased to exist should be used as a name for the debenture-holders' business.

Reviews.

Books of the Week.

Encyclopædia of Local Government Law (exclusive of the Metropolis). Editor, JOSHUA SCHOLEFIELD, Esq., Barrister-at-Law. Vol. III.: Diversion of Highways to Housing of the Working Classes. Butterworth & Co.; Shaw & Sons.

Rogers on Elections. Vol. III.: Municipal and other Elections and Petitions, with Appendices of Statutes, Rules, and Forms. Eighteenth Edition. By C. WILLOUGHBY WILLIAMS, B.A., assisted by G. H. B. KENRICK, LL.D., Barrister-at-Law. Stevens & Sons (Limited).

Catalogue of the Books in the Library of the Honourable Society of Gray's Inn, with an Index of Subjects. Compiled under the direction of JAMES MULLIGAN, K.C., Master of the Library, by M. D. SEVERN, Librarian. Witherby & Co.

Hints as to Advising on Title, and Practical Suggestions for Perusing and Analyzing Abstracts, with an Outline of the Law Relating to Title to Land, and Tables of Stamp Duties since 1815. By WILLIAM HENRY GOVER, LL.B. (Lond.), Barrister-at-Law. Fourth Edition. Sweet & Maxwell (Limited).

Cases of the Week.

Before the Vacation Judge.

MRS. POMEROY (LIM.) *v.* SCALÉ. 3rd Oct.

INJUNCTION—ASSIGNMENT OF EXCLUSIVE RIGHT TO USE NAME—SALE OF GOODWILL—CONTINUED USE OF NAME BY ASSIGNOR.

Motion to restrain the defendant, Mrs. Scalé, from carrying on business as a complexion specialist under the name of Jeannette Pomeroy, or Mrs. Pomeroy, or under any other style of which the name Pomeroy forms part. Previous to September, 1906, Mrs. Scalé, the defendant, had carried on a business as a hygienic complexion specialist at 29, Old Bond-street, under the name, for that purpose only, of Mrs. Pomeroy. A company was formed to take over that business, and on the 23rd of October, 1896, the defendant executed an assignment of the whole of her business to this company (called herein the "old company"). By that assignment she conveyed the lease of the premises, the plant, stock-in-trade, &c., of the business, and also "all that the goodwill of the said business with the exclusive right to use the name of Mrs. Pomeroy as part of the name of the company." For this she received £1,550 in fully-paid shares, and she acted as one of the managing directors of the company. At an extraordinary general meeting, held on the 28th of May, 1906, it was resolved that the company should be wound up voluntarily, and Mr. Tilley was appointed liquidator. In the June following the defendant executed a deed-poll changing her name from Scalé to Pomeroy, which she stated was a family name, her mother being descended from General Seth Pomeroy, of the United States Army, who was well known in the history of that country. On the 16th of July, 1906, the plaintiff company (known herein as the "new company") was incorporated, and on the 25th of July purchased from the old company the whole of the business as above. Up to the 6th of July the defendant acted as manager for the old company and the liquidator, but on the 30th of July she advertised her intention of carrying on business as a complexion specialist for herself, and also that she had no connection with the new company. She had employed sandwich men to carry boards with the words "Mrs. Jeannette Pomeroy" on them, the second word being very small, the first and third very large, and these had promenaded in front of the plaintiffs' premises. She carried on her business at 33, Old Bond-street, four doors from the plaintiffs' premises, the name "Mrs. Jeannette Pomeroy" being painted on the door in the form of a facsimile of her signature, which signature appeared on the outside of every bottle and package containing the preparations sold by both the old and new companies. She had also advertised in various papers. The matter was before Buckley, J., on the 9th of August, but the assignment of the 23rd of October, 1893, was not then in evidence before him, and the learned judge had refused to grant an injunction on the insufficient material before him. It was contended for the plaintiff company that, having assigned to them the exclusive right to use the name "Pomeroy," the defendant was precluded from using it herself, even supposing it were her own name (*Cash* v. *Cash*, 18 Patent Office Reports, 213), and that the assignment of the right to use the name was an enlargement of their rights conferred by the sale of the goodwill. On that sale the right to carry on business in her own name remained in the defendant so long as she did not purport to carry on the business she had sold, and it was contended that it was of that right that she divested herself by the assignment of the exclusive right. She was now derogating from her grant. There was no direct authority, but *Townsend* v. *Jarman* (1900, 2 Ch. 698), *Levy* v. *Walker* (10 Ch. D., at p. 446), and Lindley on Partnership (7th ed.), p. 484, were referred to. For the defendant it was contended that the assignment of the right to use the name was superfluous, as the sale of the goodwill already conferred that right. Defendant had a right to carry on business in her own name if she did not say it was defendant's business, and she had not done so. She was not bound to continue advertising for ever that she was not connected with the plaintiffs. *Trego* v. *Hunt* (1896, A. C. 7), *Massam* v. *Thorley's Cattle Food Co.* (14 Ch. D. 760), and *Montreal Lithographing Co.* v. *Sabillon* (1899, A. C. 610) were referred to. It was against public policy that the respondent should be restrained from exercising her talents in carrying on her business.

SUTTON, J., reserved his judgment, and subsequently, by indorsement on the notice of motion, granted the injunction until the trial, in the terms asked for as above.—COUNSEL, *Bramwell Davis*, K.C., and *Mossop*; *Mulligan*, K.C., and *R. J. N. Neville*. SOLICITORS, *Blair & W. B. Girling*; *J. C. Jones*.

[Reported by W. L. L, BELL, Esq., Barrister-at-Law.]

***Re* THE GOLDFIELDS OF MATABELELAND (LIM.).** 3rd and 10th Oct.

COMPANY—WINDING UP—VOLUNTARY WINDING-UP PENDING—BENEFIT TO PETITIONERS.

Petition to wind up the above company. It appeared from the affidavits that the company was incorporated on the 19th of April, 1895, with a capital of £500,000 divided into 500,000 shares of £1 each, of which £404,789 was paid up or credited as paid up. At an extraordinary general meeting held on the 9th of August, 1906, a resolution that it was desirable that the company should be wound up voluntarily was passed, and eventually it was resolved to so wind it up, a Mr. Simpson being appointed liquidator. Another company was incorporated under the laws of Rhodesia to purchase the assets of the old company, the shareholders in which were to receive, in exchange in each fully-paid £1 share a 10s. share in the new company, of which 7s. was credited as paid up. The petitioner was a shareholder, holding fully-paid shares in the old company. By the articles of association the first managing directors were Mr. J. O. Maund and Mr. John Secar, the former of whom had since died, leaving Mr. Secar as sole managing director. At the time of the above-mentioned resolution to wind up the company voluntarily it was alleged to be insolvent. The petition and the affidavits alleged that Mr. Secar was in sole control of the company, that the other directors were his nominees, and that the above resolution had been carried by reason of the overwhelming interest of the directors or those controlled by them, against the will of the independent shareholders. It was further alleged that Mr. Secar and the directors had had large financial transactions with certain other companies in which they were beneficially interested, and had expended the company's funds in imprudent and unauthorized speculations in the shares of these companies. That in consequence of these transactions there had been great fluctuations in the value of the company's shares, of which fact Mr. Secar had availed himself by speculating in them. On these grounds, and on the ground that questions of difficulty would arise during the winding up requiring the assistance of the court, it was urged that an order should be made. It was contended that the existence of a voluntary winding up was no bar. Cozens-Hardy, J., in *Re Haycraft Gold Reduction and Mining Co.* (1900, 2 Ch. 230), said: "The existence of a voluntary winding-up is a strong reason why the court should decline to interfere, but circumstances may justify interference." In *The National Company for the Distribution of Electricity (Limited)* (1902, 2 Ch. 34) it had been held that it is not necessary to establish a case of actual fraud, but that where in their opinion the circumstances justified interference, or where there was a control by one man, the court would order a winding-up. In *Re General Phosphate Corporation* (W. N., 1893, p. 142) it was held that under section 8 of the Winding-up Act, 1890, the shareholders had a statutory right to an investigation. It was further contended that the petition was supported by a substantial minority of the shareholders, whose interests should be regarded, and that the resolution passed on the 9th of August was passed without a full knowledge of what had been done and of what it was proposed to do. It was suggested that Mr. Simpson, the liquidator, could not be an independent person however much he might desire to do his duty towards the shareholders, because he was the secretary of many of the companies above referred to in which Mr. Secar and the other directors of the company were interested. If the assets were realized by an independent person they would probably suffice to pay off liabilities and leave a surplus for distribution among the shareholders. With regard to the sale to the new company it was contended that this was not a true reconstruction inasmuch as it was the sale of an English company's business to a foreign company, and also that several material facts had not been disclosed to the shareholders of the old company, who, in addition, would be deprived of the protection of the stringent regulations of the Companies Act, 1900, by the fact that the new company was incorporated in Rhodesia. *Hooper* v. *Western Counties Telephones* (68 L. T. 78), *The Gold Co.* (11 Ch. D. 701), *Thaye* v. *Croydon Trams* (1898, 1 Ch. 358), and *Tiessen* v. *Henderson* (1899, 1 Ch. 861) were also referred to. On behalf of the company and shareholders opposing the petition it was contended that an overwhelming majority of the independent shareholders, whom it was not suggested were under the

directors' influence, were opposing the petition, and their wishes ought to be regarded. No case of suspicion had been made out; but the real point in the case was this: A petitioner must shew that a winding-up would benefit him or the other shareholders, and the court would not make an order otherwise: *National Company for the Distribution of Electricity (Limited)* (*supra*) and *Re Ibo Investments* (unreported). But by an agreement dated the 1st of August, 1906, the company had sold all its assets to the new company, and among these assets would be included any claims against Mr. Seear, assuming that there was anything in the allegations made: *Park Gate Waggon Co.* (17 Ch. D. 234); *Wood v. Woodhouse United* (W. N., 1896, p. 4). Therefore the benefit of any claim would accrue, not to the petitioner or the other shareholders in the old company, but to the shareholders in the new company. So that the petitioner had failed to shew that the winding up would be of any advantage to him. In reply, the *Gutta Percha Corporation* (1900, 2 Ch. 665) was referred to.

BARGRAVE DEANE, J., reserved judgment.

Oct. 10.—BARGRAVE DEANE, J., gave judgment.—He said that this was a petition to wind up the above the company. Having dealt with the circumstances of its incorporation and capital, his lordship said it was important to see what were the objects of the company. By clause 3 (*a*) of the memorandum of association these were stated to be (*inter alia*) "To purchase, take, or lease, or otherwise acquire, freehold and other farms, properties, mines and mineral properties, and also grants concessions, leases, claims, licences or authorities of or over mines, land, mineral properties, mining, water, and other rights in Africa or elsewhere, and either absolutely, optionally, or conditionally, and either or jointly with others." By sub-clause (*p.*) "To buy, issue, place or sell; or otherwise deal in stocks, shares, bonds, debentures, and securities of all kinds." He (the learned judge) had not much experience in these sort of companies, but it would be difficult to conceive of powers expressed in wider terms. The company continued to carry on business until August last, when the present petitioner, being dissatisfied with the conduct of the directors, presented the present petition. First of all there was one matter he wished to deal with which was raised by the petitioner, but of which they had not heard very much during the course of the case. It had been alleged that the directors of the company had distributed among themselves a larger portion of the assets than they were entitled to. He did not think that there was any substantial foundation for that allegation. There was another matter, too, which seemed to have had a great effect in the petitioners judgment. He had discovered that a large number of other mining companies had their offices in the same building as that in which the company's office was situated. Although he (the learned judge) confessed that he had not much experience in these mining companies, as he had already said, still they all knew something about them, and they knew that these companies did congregate together, and that even in some cases several companies would share the same office. It was further stated that the directors of the company owned shares in and were even directors of some of these companies. He did not think that that either was a state of things so very unknown in the mining world, as he had said the company carried on its business until August last. The reports for 1904 and 1905 shewed that during that period the shares of the company had seriously depreciated in value, and that loss had been incurred, which, however, was less in 1904 than in 1905. As everyone knew, during the last two years there had been a terrible depreciation in the value of South African mining shares. On the 9th of August a meeting was held to consider a resolution to wind up the company voluntary, and, on a poll being taken, the resolution was passed by an overwhelming majority, this being duly confirmed by a subsequent meeting, and on the 29th of August this petition was filed. The onus laid on the petitioner to satisfy his (the learned judge's) mind of two things before he could expect him to make the order to wind up. He must shew, first, that the winding up would be an advantage to him, and secondly, he must satisfy him, not that there had been fraud, for that was not alleged, but that there was grave suspicion of fraud. What was alleged? In paragraph 29 of the petition it was stated that in 1903 the company held some 22,000 shares in the Scottish Mashonaland Gold Mining Co. (Limited). That in that year Mr. Seear, the managing director of the company and the Rhodesia Exploration and Development Co. (Limited), discovered that, contrary to the prevailing opinion, some of the claims owned by the first-mentioned company were very valuable, and that, without disclosing this discovery to the company Mr. Seear and his co-directors had sold 18,500 of the company's shares in the Scottish company, at a gross under-value, to the Rhodesia Exploration and Development Co. (Limited), or to some other company or person in a fiduciary relationship to the company, whereby a large sum had been lost to the company. In reply to this Mr. Seear had sworn that no information had been received by him, nor, as far as he knew, by anybody else until 1904, that any engineer considered these claims valuable, nor did he know they were valuable at the time of the sale. The shares had not been sold at a gross under-value, but at an average of 19*s.* 6*d.* per share. Since then they had been as low as 10*s.*, and were now at 12*s.* 6*d.* There was no market in them at the time of the sale. He (the learned judge) said that there was allegation and answer, and he would content himself with saying that the petitioner was clearly under a misapprehension as to the date when the transaction took place, which was not in 1903, but later. His lordship then dealt with some of the other charges, all of which were denied on oath by Mr. Seear. Although the petitioner might be honest in his statements it was clear that he was manifestly misinformed as to some of his allegations. Although fraud was not alleged, grave suspicion of fraud was. He could only say that the petitioner had failed to instil any such suspicion into his mind. It was further alleged that a compulsory winding up would offer better opportunities of realizing the assets, but the best test of that was the action of the overwhelming majority of the shareholders and all the creditors, who clearly had no suspicions, and thought that what the directors were doing was for the best. When a company failed there were always some who raised the cry of fraud. The petitioner had not satisfied him that this was a case of suspicion, and he thought it better that the company should continue to be wound up voluntarily. The petition must be dismissed with costs.—COUNSEL, *Langdon*, K.C., and *H. Greenwood*, ; *Mulligan*, K.C., and *Hunt*; *Macnaghten*, K.C., and *Warwick H. Draper*; *Bramwell Davis* and *Wells*; *Brydges*; *Beebee*. SOLICITORS, *Hyman Isaacs & Lewis*; *Cohen & Cohen*; *Ingle, Holmes, Son, & Pott*; *Ashurst, Morris, Crisp, & Co.*; *Willis & Willis*; *Hollams, Sons, Coward, & Hawksley*.

[Reported by W. L. L. BELL, Esq., Barrister-at-Law.]

Law Societies.

The Law Society.

ANNUAL PROVINCIAL MEETING.

The thirty-second annual provincial meeting of the Law Society was held at Manchester from Monday to Thursday last.

RECEPTION.

On Monday evening the Lord Mayor of Manchester (Councillor J. Herbert Thewlis) and the Lady Mayoress received the President, Council, and members of the society and the ladies accompanying them at a conversazione in the Town Hall. Upwards of a thousand guests were present, and music and other entertainments were provided.

TUESDAY'S MEETING.

The members met in the Lord Mayor's Parlour in the Town Hall, on Tuesday morning, the following members of the Council being present: The President (Mr. Henry Attlee), the vice-president (Mr. E. K. Blyth), Mr. J. S. Beale, Mr. R. Ellett (Cirencester), Mr. E. H. Fraser, D.C.L. (Nottingham), Mr. W. E. Gillett, Mr. W. J. Humfrys (Hereford), Mr. W. G. King, Mr. Henry Manisty, Mr. Thomas Marshall (Leeds), Mr. J. F. Milne (Manchester), Mr. C. L. Samson, together with the following extraordinary members—Mr. C. J. E. Crosse (Manchester), Mr. J. Cullimore (Chester), Mr. T. Eggar (Brighton), Mr. A. Copson Peake (Leeds), Mr. A. Pointon (Birmingham), and Mr. R. Pybus (Newcastle-on-Tyne), also Mr. E. W. Williamson (secretary), Mr. S. P. Bucknill (assistant secretary), and Mr. H. F. Brown (deputy assistant secretary).

The LORD MAYOR said his duty and pleasure was to offer to the members the most cordial welcome it was possible for the corporation and the citizens generally to extend to them on the occasion of their visit to the great city of Manchester. He then vacated the chair, which was taken by the President.

ANNUAL ADDRESS.

The PRESIDENT, after expressing his sense of the very cordial welcome the members had received, and the great kindness and hospitality accorded to them at the reception on the previous evening, read his opening address as follows:

After some preliminary remarks, the PRESIDENT addressed himself to the subject of

LEGAL EDUCATION.

It is now nearly forty years since Lord Selborne, conceiving, as he himself tells us, that it would be a great benefit if a more liberal and scientific spirit could be infused by a well-directed study of general, historical, and comparative jurisprudence, took steps towards the establishment, or rather the restoration, of a general School of Law in London on a scale worthy of the importance of the law and the resources of the Inns of Court. He met with little encouragement from the Press or the general public, but he has recorded that the solicitors generally, metropolitan and provincial, gave the movement a consistent and intelligent support. You are aware that this support has been consistently rendered by the Law Society, and it seemed a year or so ago that at last success was assured, and that the School of Law—a school that should be a common training-ground for both branches of the profession—would ere this have been established. But this expectation was doomed to disappointment, and it would almost seem that the foundation of such a school is not less remote than in Lord Selborne's day. I am not proposing to repeat the story of the failure, due to the fact that one of the most powerful of the Inns of Court did not see its way to give its support, but I want to remind you that the Law Society has in these circumstances done the next best thing. It has persevered with and endeavoured to improve and bring up to date its own system of education, and determined to give as much aid to the student as the machinery at its disposal permitted, realising that the object of the law student, who studies with a view to entering the profession as a solicitor, is as a rule merely to get such a knowledge of law as will enable him to do any business with which he may be entrusted to the satisfaction of his client—in short, to equip himself to earn his daily bread—and realising also that the more systematic and scientific the method of legal training the more satisfactory will be the administration of the law. The Law Society has endeavoured, and I claim for it that it has succeeded in the effort, to shape its teaching and its examinations so as to effect both these objects. It has established two—I ought, to be strictly accurate, to say three—examinations, but I leave out of consideration the entrance examination and deal only with two: the first an elementary one which it is intended should be directed to the student's

knowledge of the principles on which the law depends for its efficacy and strength; the second more detailed in its character and dealing largely with points of everyday practice and the application of those principles to the affairs of everyday business life. I do not say that in this it has as yet arrived at perfection, because for this time is needed, and the society has been cramped for want of funds, but I do say that it is pursuing the right course; and, now that some portion of the Clifford's Inn money has been secured and directed to be paid to the society, it will increase its efforts for the furtherance of legal education. It has encouraged in the more populous districts in the country the formation of Boards of Legal Studies in which the local law societies exercise a controlling influence, but on which the Law Society itself is represented. In the less populous districts it has encouraged the appointment of local tutors, and I need not remind you that here in Manchester three scholarships have been founded by the Manchester University, acting in consultation with the Manchester Law Society, and that it has been arranged that the law courses of the Manchester University will in future include all the subjects required for the Law Society's examinations. Indeed, every year that passes will, I feel sure, see a steady advance by the Law Society on the lines I have indicated, so that when the forces of prejudice shall yield and the School of Law be established, as it must be ere long, the society will justify its right to claim a leading place in that school. Meanwhile the society's teaching will be found to give a moderate and reasonable amount of knowledge in a systematic form and in a manner suitable to the requirements of a business world, and as such to deserve the cordial support of its members. Our society cannot do all that is required. No doubt some of our students would desire a wider curriculum; with limited means, however, we have to cater for the many and not for the few, and we cannot demand from the students as a condition of admittance to the profession more than our present examinations require. There is no provision for post-graduate tuition. In this the Inns of Court and our society are alike. No doubt it is realised that for the great bulk of the students a working knowledge of the law, enough to enable them to begin to practise, is all that the majority of the students themselves desire, but I doubt if it is in these days sufficient even for this. No sooner does the student of our day begin his work than he becomes aware that in this age the railway, the steamboat, and the telegraph have drawn the different countries into such intricate and immediate connection as in a very real sense to make of one family all the nations of the earth, and he realises how inadequate is the knowledge he has acquired to enable him to deal satisfactorily with the work which he has to do in this direction. It is brought home to him that the empire of which he is a citizen has to administer justice among peoples who live under different systems of jurisprudence from that of his own particular country; that in the colonies contracts have to be made governed by such varying systems of law as Roman Dutch law, for example, which prevails in Ceylon, South Africa, British Guiana, and elsewhere; that in other colonies the French law prior to the Code Napoleon prevails. Further, he finds himself compelled by the exigencies of modern commerce to know at least something of the principles of the Spanish law which regulate business in the greater part of the continent of South America, and he feels how scanty is the equipment with which he started on his work, and is at a loss where to turn for guidance amidst the ever-shifting changes of the law over the vast domain with which the commerce of this country compels him to be familiar if he is satisfactorily to perform his duties to his client. Even so simple a contract as that of affreightment may be drawn with provisions which are permissible in England and in the ordinary ports of Europe and yet are invalid in one of the most important of our colonies, and of which, therefore, it is his duty to warn his client so that the contingencies which for ordinary purposes could be provided for by the contract must be in the case of this particular colony covered by insurance, and that notwithstanding that this colony owns British rule. It may be urged that this knowledge can be obtained by research in the law libraries. I doubt, however, if anyone who has experienced the discouraging effects of endeavouring to acquire a knowledge of foreign law by reading the old text-books, without the means of ascertaining what is obsolete or discarded, will urge the plea that the existence of libraries is sufficient. It is, indeed, quite insufficient. I am quite satisfied that a large portion of the youth of our day realises this. Here, then is a justification in some part for the cry for a school of law, which shall afford the young practitioner the means of obtaining a wider knowledge and help to the scientific and systematic apprehension of the legislation of other countries. So strongly is this felt in America that Professor Bryce, in speaking of the schools of law in America, states that young men who are already qualified to practise spend two or three years in the scientific study of the law which they might have spent in the chambers of a practising lawyer as junior partner—so helpful for professional success is the instruction found. He adds: "Modern England seems to stand alone in the comparative neglect of the theoretic study of law as a preparation for legal practice; other countries, from Germany at the one end of the scale of civilization to the Mohammedan East at the other end, exact three, four, or even more years spent in this study before the aspirant begins his practical work." The School of Law, however, will, I apprehend, do more than provide the education suitable for the post-graduate. Far more than this is needed. Meanwhile, and pending the formation of such a school, can nothing be done? Cannot a college be formed to carry on a work supplemental to the work performed by the Inns of Court and the Law Society? We must look at circumstances as they really are, and not from a visionary point of view. It must, I fear, be recognised now that the Inns of Court will never unite to form one school, but will maintain each its own school and system of teaching, acting as separate colleges, as it were, in a University of Law, thus adhering to the position they have held since the time they were first formed, and retaining the entire control of its students up to and inclusive of their call to the Bar. Indeed, it would be a misfortune not easily repaired if the Inns of Court ceased to hold such control. Their local and historical associations give the Inns of Court peculiar advantages; they bestow a dignity on them as the inheritors of traditions of authority revered far and wide. The Law Society will, I feel sure, also jealously guard and maintain its absolute control over its own students, their teaching, and their examinations. For this reason I think that for the present it is wise to recognise that any school or college must be supplementary to the teaching of the Inns of Court, of the Law Society, and other institutions. Is it not justifiable to believe and expect that the Inns of Court and the Law Society can and will supply from out of their ranks a strong staff of able men, whose duty it shall be to supply the teaching necessary for our post-graduate students? Such a college might also assume as part of its work the sifting of modern decisions, the calling attention to their drift, and the comparing and laying before the profession at large the results of experimental legislation in the different parts of the Empire and in foreign States. It should assume the duty of pointing out where the morality and development of the nation or of a colony or dependency of the nation are cramped and retarded by the operation of injurious laws, of calling attention to the effects of hasty divergence from established principles, and of giving warning of the results which may arise from legislative enactments when passed too hastily in order to repair a supposed defect in the law. Moreover, its professors might well occupy themselves with the collection of statistics, especially in relation to crimes, differentiating the effects of various crimes upon the mortality and sickness of the people, and explaining the causes of the increase of crime and poverty in special localities—in short, such a college should maintain a vigilant oversight of the legislation not only of the Empire but of the world, and by lectures and writings instruct practitioners and students of law in the results of comparative jurisprudence. At the present time in this country there is nobody charged with the duty of collating the legislation of the world and laying before us the results of experimental legislation, whether in our Colonies or in the general civilised States of the world, or of attempting to guide the mind of the post-graduate student and instruct him in the higher branches of the law, or of compelling attention to the beneficial or harmful results of the experimental legislation of the period. True it is that until the last few years little attention seems to have been paid to this subject. I must not forget, however, to remind you that a society does in fact exist for these purposes, or some of them. I mean the Society of Comparative Legislation, which by its admirable *Journal* seeks to place before its members the different legislative acts of our own Colonies and of European nations. This society is a mere voluntary association of a few individuals, many of whom, if not the greater part, are, I am glad to say, solicitors. But, as I have indicated, the work which requires to be done is something far beyond the work of this society. Meanwhile it is a boon to have a society which does reproduce in each year in a short and summary fashion the legislative acts of the different countries, and the support which it has received already from our branch of the profession is in itself significant as a recognition of the necessity for such a larger and more effective attempt as that which I have very imperfectly attempted to indicate. Now it may be said that the formation of such a college, and indeed a school of law, is a dream outside the range of practical politics. It may be so, but I take leave to doubt it. It may be said, but, if, as you say, a school of law is so necessary, wherein lies the objection of the Inns of Court? First, and I believe, mainly, the objection is one of distrust, a doubt whether there is not something behind, whether it is not intended to absorb the Inns of Court, or to weaken or destroy their influence and merge, for instance, in the University of London, or some other body, their distinctive power over the aspirants for membership of the Bar. I believe this fear is really groundless, but that it had its effect in preventing the late Attorney-General from being able to proceed with his scheme cannot be denied. There, is, however, still a strong prejudice on the part of the Bar against any such school of law as that scheme contemplated, and that prejudice, as it seems to me, is not altogether unnatural.

Fusion of the Two Branches of the Profession.

Lord Selborne tells us that in his day what gave power to this prejudice was the idea that such a common education as is pre-supposed by a general School of Law might tend towards the fusion of the two branches of the profession. But this fusion is far from being desired by the solicitors. I speak with some knowledge of the members of the Council of the Law Society when I say unhesitatingly that it has no place in their wishes: far from it. I believe that it is the experience of certainly the great bulk of the members of our profession, both metropolitan and provincial, that such a fusion is most undesirable, and that our society will always be found in the forefront of any opposition to such a change. Sometimes the change is suggested as the result of some disappointment or possible miscarriage of a case, in which the lay client may feel that the advocate has hardly done justice to the case from the commercial point of view, which the solicitor may have perhaps grasped, and the client is at the moment annoyed that it should have been necessary that his case should have been handed to a barrister and taken out of the hands of the solicitor. The advocate of the Bar is by custom incapable of contracting to render his service for hire. This position of the barrister has not always been unassailed: even now I greatly regret that men of business in London seem disposed to assail it, and I saw only lately that questions had been asked in the House of Commons of the Attorney-General whether the position of the barrister should not be made one of simple contract between advocate and client. Such a radical and remarkable change it has long been felt would be disastrous. But solicitors practise with considerable success as advocates in the county court, and now that the jurisdiction of the county courts has been enlarged, and there is much talk of those courts

being changed into district courts of the High Court, I have felt that assaults may not improbably in the future be made on this ancient custom, and I desire to record my view that it would be a disaster if that custom should be shaken or varied. I know to my regret that some look upon the custom as old-fashioned, and they seem unable to understand it. To such I would like to repeat the words of Chief Justice Erle on this subject, and I can quote no authority more entitled to respect. They seem to me wise and weighty. He said: "The incapacity of the advocate in litigation to make a contract of hiring affects the integrity and dignity of advocates, and so is in close relation with the highest human interests—viz. the administration of justice. We are aware that in the class of advocates, as in every other numerous class, there will be bad men taking the wages of evil. We are aware that there will be many men of ordinary powers performing ordinary duties without praise or blame. But the advocate entitled to permanent success must unite high powers of intellect with high principles of duty. His faculties and acquirements are tested by a ceaseless competition proportioned to the prize to be gained—that is wealth, honour, and power without, and active exercise for the best gifts of mind within. He is trusted with interests and privileges and powers to an almost unlimited degree. His client must rely on him at all times for fortune, character, and life. The law entrusts him with a privilege in respect of freedom of speech which is in practice bounded only by his own sense of duty, and he may have to speak upon subjects concerning the deepest interests of social life and the innermost feelings of the human soul. The law also entrusts him with a power of insisting upon answers to the most painful questions, and this power is in practice only controlled by his own view of the interests of truth. It is of the last importance that the sense of duty should be in active energy proportioned to the magnitude of those interests. If the law is that the advocate is incapable of contracting for hire to serve when he has undertaken an advocacy, his words and acts ought to be guided by a sense of duty—that is to say, duty to his client, binding him to exert every faculty and privilege and power in order that he may maintain that client's right, together with duty to the court and himself, binding him to guard against abuse of the powers and privileges entrusted to him by a constant recourse to his own sense of right. If an advocate with these qualities stands by the client in the time of his utmost need, regardless alike of popular clamour and powerful interests, speaking with a boldness that a sense of duty alone can recommend, we say the service of such an advocate is beyond all price for the client, and such are the guarantees for the maintenance of his dearest rights, and the words of such a man carry a wholesome spirit to all who are influenced by them. Such is the system of advocacy intended by the law requiring the remuneration to be by gratuity. But if the law allowed the advocate to make a contract of hiring and service, it may be that his mind would be lowered and his performance would be guided by the words of his contract rather than by principles of duty—that words sold and delivered according to contract for the purpose of earning hire would fail of creating sympathy and persuasion in proportion as they were suggestive of effrontery and selfishness, and that the standard of duty throughout the whole class of advocates would be degraded. It may also well be that if contracts for hire could be made by advocates, an interest in litigation might be created contrary to the policy of the law against maintenance, and the rights of attorneys be materially sacrificed and their duties be imperfectly performed by unscrupulous advocates."

Procedure.

Let me now turn to another subject not less important than those on which I have spoken—our system of procedure. I am speaking to lawyers. I need not then dwell on the importance to a country and its people of its legal system, and the bearing which this system has on the domestic history of a nation, nor, I feel sure, is any apology needed for the introduction of this subject to your notice. In 1875 for us a new system of procedure began. The results anticipated from that system have been disappointing. Mainly, no doubt it was anticipated from the Judicature Acts a complete fusion of law and equity was to be effected, so that in respect of any grievance persons could go to any court which was a court of the High Court of Justice. Such was the popular idea. The result of our thirty years' experience is that the separate jurisdiction of common law and chancery is more distinctly marked than ever. True it is that the Judicature Acts and rules made thereunder have removed portions of the procedure which were mutually antagonistic, but they have marked most distinctly the separate functions of law and equity. They have assimilated separate systems of pleading and procedure, and so far so good; but they have, I think, admittedly failed to effect what was popularly expected and called a fusion of law and equity. Such improvements as the Judicature Acts have effected are concessions to the commercial view—the lawyers yielded to the demands of merchants of such towns as London, Manchester, and Liverpool. They have cleared away some few technicalities and delays. That there has been accomplished what the authors of those Acts contemplated few would venture to allow; much—very much—is yet required to carry out in practice the radical distinction between substance and form. I believe a careful study of the Acts and rules will result in the conviction that the Acts were intended to be preliminary to a larger and more beneficial change—namely, the entire codification of our system of judicature. For this they have prepared the way. There are indications that the authors intended to produce an intelligible and harmonious course of procedure: the result is the present ill-assorted collection of rules of procedure now in force, rules hardly intelligible to the judges themselves, who not infrequently differ, and who, to take one example very recently, and after thirty years' experience, were not even agreed upon so simple a question as to whether a particular judgment was interlocutory or final, or as to the course of procedure applicable to it in view of an appeal. I bring this subject to your attention because I think the time has come when some attempt should be made to perfect by a proper and amended scheme of procedure what the author of the Judicature Acts could only rudely sketch out for us. I do so because all experience has shown that but for the insistence of commercial men we might have been far off from even the comparatively improved procedure we now enjoy. We solicitors are in close contact with business men. We know why it is the work of our law courts yearly decreases and the work of commercial arbitrators increases. We know, for we are the interpreters of the law direct to laymen, and it is from us that the pressure must be exerted to obtain a simpler and more intelligible code of procedure than now exists for more business-like dispatch and greater freedom from technicality in the administration of the law; in short, that our work may be done more cheaply and quickly and better. If I wanted to push further home to you as practising solicitors the necessity of such a code, I might ask you if it is not desirable that the various enactments and rules now in force concerning costs should be simplified and consolidated. Are you satisfied with Order 65, which indeed we are reminded cannot be read except with reference and subject to Acts of Parliament going back to the Act of James I.? I may not, in the limit of such an address as this, do more than call your attention to the subject. There are even on the distasteful, but to us not unimportant, subject of costs old rules which had their origin in the days when the client was hardly able to protect himself, but which certainly now require amendment. But I was not thinking of anything so selfish as our own pecuniary interests, but of the question of procedure as it affects the interests of the public, our clients. I feel strongly that as the time has come when the public have a right to demand that our course of procedure shall be systematised and made answerable to the wants and requirements of commercial men, and such as could be readily offered for adoption and imitation by the courts of our colonies, and that the code of procedure should, as in America and in India, be kept wholly distinct from the substance of the law. In the results of the commercial court we see what a resolute attempt to brush aside technicalities and adapt procedure to the requirements of business has effected, and we find encouragement to hope that if this subject be fairly taken in hand great advantages must follow. I commend this subject to your careful consideration. If our society is united in its demand for systematic improvement in procedure, it will be obtained. Here I should like, if you will allow me, to perform an act of simple justice. It is to place on record, and in your name acknowledge, the enormous service which in these days has been rendered to our profession and to the public by the Council of Law Reporting in the frequent presentation to us of those admirable digests of the reports which are from time to time issued by the council, and which are of the greatest practical utility to us. I know of no work which is more valuable. The work is arduous and uninviting, and is, having regard to the amount of time and thought expended on it, but poorly paid. In this connection I should like in your name to express our acknowledgments also to the various compilers of annual digests which appear year after year. There is not one of us but must acknowledge the great obligation we are under to them; but for their work the impatience we feel at the want of systematic codification of our laws would be immeasurably greater than it is. This year we have had issued a fresh volume of the Digest by the Council of Law Reporting, and this has forced the matter on my attention. I am sure that in this matter there is but one feeling, that of the value and importance of the work done by the compilers and of the deep obligation we are under to them.

Curators of Property.

A question which has often of late interested our law-makers is whether it would be right to declare incapable of managing his affairs the person who is not insane, but is recklessly extravagant in his habits. Should our courts be armed with the power to appoint curators of the property of such persons? To take from them the civil capacity for dealing with their property, whilst their personal liberty should not otherwise be disturbed? Every practitioner of experience has met with the case of those whom no regard for others, for their own self-respect, or for their own interest can deter from squandering their fortune and becoming dependent on their relatives. In the interest of those relatives, and in the interest of the prodigal's own wife and children, it has seemed almost necessary that some such power should be given to our courts. For the prodigal or spendthrift himself pity would be misplaced—unless, indeed, we regard him as insane. In the interest of the children and relatives I confess it seems to me that the confirmed drunkard and the incipient lunatic (whose lunacy cannot, perhaps, be proved in court) might well be declared unable to exercise a rational control over their own affairs. The appointment of a curator, of course, in such a case should be temporary and not permanent. It should be made only as the result of a family council and on an application to a judge who could be trusted to see that the motives of those applying were disinterested, and that the application was made *bonâ fide* in the interests of the prodigal and his family. It has been thought that such interference as I have suggested would be inconsistent with the liberty of the subject and opposed to the traditions of our laws. But is not this ignorance? Science has taught us much of late years, and I think we have learnt that the crime of the spendthrift is more often than not the result of feeble-mindedness, perhaps having its root in hereditary tendencies due to the excesses of his forefathers in days gone by. The subject is difficult. I refer to it only to remind you that in the past year a commission has been sitting to consider the question. On the invitation of that commission members of the Council of the society attended and gave evidence, and I hope that, as the result of such commission, some means may be found of putting extravagant persons, although in possession

of their senses generally, under some curatorship, and protecting them from themselves, from the money-lender and others who mark them as their prey. I have sometimes thought that it would be beneficial to arm the court with the power also, in fitting cases, of extending the period of incapacity to contract in the case of infants beyond the age of twenty-one years to the age of twenty-five. There is no magic in the age of twenty-one years, and development and maturity are later in some than in others. I may, perhaps, be allowed to mention that in the year 1875 I pointed out to Sir George Jessel, in the case of a ward of court then under his care, how almost impossible it was, unless some extension of guardianship could be imposed, that ruin of the ward could be averted, with the result that he directed, with the consent of the family, a deportation of the ward, then within three months of his attaining twenty-one, to France, where restraints such as were necessary, which the judge in this country could not impose, could be and were, in accordance with the law of that country, imposed for a further period, and this order of his, made only after most careful consideration, was attended with the happiest results and the foreseen dangers averted.

Secret Commissions.

I must now pass on to note something of what has been done in the way of legislation in the past year and the part our society has taken in reference thereto and to other prospective changes in the law. On the 20th of April, 1899, the late Lord Russell of Killowen introduced into the House of Lords his Bill dealing with secret commissions. In drafting that Bill he had been assisted by Sir Edward Fry, who had long advocated such a measure, and by his writings had exposed the evils and drawn attention to the extent of the mischief. He explained that the object was to check by making criminal a large number of inequitable, illegal secret payments, all of which are dishonest and tend to stifle confidence between man and man and to discourage honest trade and enterprize. The Bill was read a first time but proceeded no further. It was reintroduced in 1900, and was read a second time and passed into Committee, but failed to become law. To-day, after so many years, we may congratulate ourselves that substantially the same Bill, although it has been somewhat shorn, has, under the title "An Act for the Better Prevention of Corruption," become law. It is aimed at the vice of secret commissions and secret payments made to influence an agent in the course of his duty to his principal. It creates new offences: (1) The corruptly giving to an agent any valuable consideration; (2) corruptly offering the same to an agent; (3) corruptly receiving the same by an agent; (4) corruptly soliciting the same by an agent; (5) issuing to an agent, or the user by an agent, of false receipts, accounts, or other similar documents to mislead the principal. And it imposes as the punishment for such offences imprisonment or fine. Wide-reaching will be its effect, for the vice it is intended to destroy has penetrated into all trades and professions to a greater or lesser extent. The Law Society welcomed the Bill and offered suggestions for its improvement. I believe the Act will destroy what had become a tyranny to the smaller traders and was obnoxious to larger traders, who were compelled to give or promise, against their better judgment, commission to the agents, too often the clerks and dependents of firms who brought them business from their employers, and who made it plain that without such commission the business would go elsewhere. The general effect, I hope, will be practically to stop bribery in commerce. One doubt arises in my mind as to the wisdom of the enactment contained in the second section of the Act. That section provides that a prosecution for an offence under the Act shall not be instituted without the consent in England of the Attorney-General or Solicitor-General, and in Ireland of the Attorney-General or Solicitor-General for Ireland. Such a provision puts a serious difficulty in the way of a prosecution by the man in the country town who is assailed by the tempter—the briber, who is the real criminal. The Council of our society, for reasons which seemed to them sufficient, thought it essential that a fiat of the Attorney-General should be obtained before a prosecution could be instituted. I think, as I have said, this provision is a mistake, but time will show. The evil which the Bill seeks to eradicate is undoubtedly great and all-prevalent, and the evasion of the Act will certainly be attempted. Secretly, and by plausible suggestions of interest in his well-being, to obtain a share of the profit of another is exactly the kind of thing which would approve itself to the indolent and incompetent, who, lacking the vigour and character needed for successful effort on their part, seek to sap the profits—the life-blood—of the trade of more efficient and energetic persons, whom sooner or later, however, their companionship will destroy. I think I am certain in anticipating that this Act has your most hearty approval, and in practice will be by our profession everywhere enforced. Now that an Act has been passed declaring the taking or giving of such secret commissions to be criminal it is obvious that such acts by a solicitor will amount to professional misconduct, exposing him to the risk of being struck off the roll.

Undischarged Bankrupt Solicitors.

The President of last year, Mr. Charles Mylne Barker, called attention to the fact that the Council of our society has been for some years endeavouring to obtain the passing of an Act of Parliament under which they would be empowered to refuse certificates to practise to solicitors who are bankrupts, and he pointed out that in the years 1901 and 1902 the Bill prepared by the society was introduced into the House of Lords and passed the Lords, but without further result. In 1903 the Bill was introduced into the Commons, and again in 1904, but no progress was made. In 1905 the Bill was not introduced, but this year the Bill was introduced, and I am able to congratulate you on its having passed both Houses, and having received the Royal Assent. That the Bill has passed into law is, I think, in a great measure due to the sympathetic help of the Lord Chancellor, who has shewn himself a true friend to reforms having for their object the repression of vicious practices and the improvement of the morals of the commercial world. By this Act the society as the registrar of solicitors is authorized to refuse to issue a certificate to a solicitor who is an undischarged bankrupt, and the registrar is entitled without fee to inspect the file of proceedings in the bankruptcy of a solicitor. That it should have taken five years to obtain such an important and necessary Act is remarkable. The President of our society knows nothing of politics, but I think the future student of history may be tempted to regard it as not merely accidental that the passing of this Act and the Act for the prevention of corruption occurred when a Liberal Government was in power; it is therefore incumbent on me to testify to the assistance given by members on both sides of the House. However, by whomsoever aided, the result is most satisfactory, and you will readily understand how greatly this Act will strengthen the hands of the society in their attempts to exclude undesirable persons from the ranks of solicitors.

Companies.

The intimate relationship with business men which the practice of our profession involves enables the solicitor to appreciate the trend of popular opinion and the deeper currents of thought which are stirring men's minds and which are continually at work beneath the surface of things. They are revealed to them long before they are forced to the surface and become generally known. The results, therefore, of the Board of Trade Committee appointed to inquire what amendments were necessary in the Acts relating to Joint Stock Companies would not be to you matters of surprise. The Directors' Liability Act of 1890 and the Companies Act of 1900 were passed under the mistaken impression that, because a few flagrant instances had occurred, fraud was general in the inception of and administration of companies. No sooner was this passed than it became, at all events to solicitors, apparent that the Acts were likely to prove more injurious than beneficial. The report of the committee shews that the provisions of the Acts were soon felt to be too severe. The risks of acting as directors under those Acts are too great for prudent and honest men, the very class of men whom it was most desired to keep in those positions. As has been well observed by the *Times*: "Speculation is not fraud. Boldness and enterprize are virtues. Truths sometimes forgotten by those who too often assume that every company which is wound up was formed with sinister designs." The Act of 1900 has had the effect of hindering men of position and character from joining many enterprizes of which a joint stock company formed an essential part. Happily the inquiry has resulted in the mistake being pointed out, and the recommendations of the committee have met with an all but unanimous approval. On that committee the Council were represented by one of its most able members, and to its deliberations it contributed suggestions which have for the most part been embodied in its report. I cannot for want of time dwell, much as I should like to do so, on the committee's report, which well deserves careful study. The most important recommendation, perhaps, is that in which the committee advise an amendment of the law: (1) By giving power to the court to relieve any director or promoter from liability for breach of duty imposed on him by the Companies Acts, 1862 to 1900, provided that the breach has been occasioned by honest oversight, inadvertence, or error of judgment; (2) by empowering the Council to give relief to a director in actions for negligence or breach of trust on terms where the court is satisfied that he has acted honestly and reasonably. These amendments cannot be too promptly made. The committee prepared and recommended the adoption of an amended table of regulations. This recommendation has been acted upon and the table has been adopted, and will now, under an Order of the Board of Trade (made under the powers of the Act of 1886) take the place of the existing Table A. This table appears to me to embody most of the provisions which have been found generally useful, and I think it will be generally adopted and save expense. There are many minor amendments suggested, and some of these are rendered necessary because of the rather narrow view which some of the judges have taken of the provisions of the Acts. That the Acts will be amended on the lines advised by the committee may, I think, be taken for granted. The Board of Trade inquiry would seem to have been due to the falling off of the revenue from stamps, which drew attention to the fact that there was a great and increasing diminution of companies registered in England as compared with those of previous years, and that the heavy taxation and stringent provisions of the Act of 1900 encouraged the formation of companies abroad which would otherwise have been registered in England. The report is a warning of the evil effects of hasty generalization and of too ready legislation on lines of severity at the call of a public startled by exceptional cases of dishonesty, and too prone to draw therefrom conclusions without sufficient inquiry. The society will watch carefully any Bill introduced, and will suggest such amendments as may seem meet. I hope that Parliament, instead of attempting to add another amending Act to the many in existence, will boldly repeal all the Acts since 1862 relating to joint stock companies, and will bring in a well-considered Bill which will adopt what has proved valuable in the Acts subsequent to the Act of 1862, and reject entirely the objectionable provisions, and not attempt by a string of amendments to vary the provisions till they become unintelligible and add to the prevalent confusion.

The Bankruptcy Laws.

For some time a Departmental Committee of the Board of Trade has had under consideration the present bankruptcy laws, and the points and matters in which these laws and the procedure and administration under them require amendment. To that committee the Council of the Law Society have submitted suggestions. It has been apparent for some time that the present bankruptcy administration is unpopular with creditors and expensive. By refusing a discharge where the bankrupt's assets are

not of a value equal to 10s. in the £ on the amount of his unsecured liabilities, the Legislature has practically reduced all bankrupts to one common level without distinctive treatment, notwithstanding that there may be a material difference in the circumstances causing or resulting in the debtor's failure. The result is that a considerable number of bankrupts do not apply for discharge, and reckless trading is not checked. It is not to the interest or welfare of the State that there should be a large and increasing number of undischarged bankrupts. I am old enough to remember that under the earlier Bankruptcy Acts honest traders did value the distinction of certificates which they obtained, and realized that a certificate of the first class was recognized as enabling the possessor to again enter business and endeavour to earn thereby an honest living. Moreover, there was under the earlier Bankruptcy Acts a greater desire and a more active energy on the part of a debtor to get in his estate and promote the interests of his creditors. Under the present system certainly the bankrupt does not seem disposed to see more of the officials than he can help, and there is not the same co-operation of the debtor with the official trustee there used to be. This may be due in part to the fact that under the present system so long a period must intervene before the debtor can resume business that the inducement to keep in touch with his customers and connections is wanting. But, whatever be the cause, the fact remains, and the realization of estates is often prejudicially affected. I think the time has come when the collection and distribution of a bankrupt's estate should be left to the creditors, and the official interference be limited to inquiring into the bankrupt's conduct and to such control over the action of a trustee selected by the creditors as may be needed to secure honest dealing on his part and on the part of those appointed under him in the administration of the estate, and an efficient audit of their accounts and a proper check on the remuneration paid to the trustee. The inqury into the conduct of the bankrupt and the punishment to be awarded or withheld have no necessary connection with the realization of the estate. Immediately on a bankruptcy a trustee should be appointed by the creditors, and the estate left to be realized by him under their direction. I am satisfied that this would be more satisfactory and less expensive. There should be an examination at an early stage into the bankrupt's conduct, and a report brought before the court and punishment in proper cases awarded; but that punishment should not take the form of withholding a discharge, but on the contrary the bankrupt should be as soon as possible encouraged to resume the duty of earning his own living, and the punishment in cases requiring it should be calculated to mark with disgrace bankruptcy due to extravagant living or dishonesty in such a manner as would be really felt, and would distinguish it from the bankruptcy resulting from the ordinary incidents, accidents, and misfortunes of business. I trust we may have from the Departmental Committee a satisfactory report, and one which will advise the restoration to the creditors, who are alone interested therein, of the control of the collection, realization, and distribution of the bankrupt's assets, whilst preserving a strict audit of the trustee's accounts and acts, and will leave to the officials of the court only the duty of inquiring into the conduct of the debtor and the awarding appropiate and distinctive punishment for serious misconduct in his trade or business.

The Conveyancing Bills.

The Council caused a Bill to be prepared to give effect to such amendments of the law as were proposed by the society's Bill of 1898, and were considered by the General Council of the Bar and the Conveyancers' Institute to be desirable, if not essential, and for supplying omissions in the Conveyancing Acts which had caused inconvenience or expense in practice; and a Bill also for amending the Married Women's Property Act of 1882; and a Bill for amending the Settled Land Acts, and removing defects which have been disclosed in the administration of the Acts. Lord Davey kindly consented to take charge of and introduce these Bills into the House of Lords, and they duly passed through that House, but were not able to be passed through the Commons owing to the pressure of other business, and they now stand to be read a second time in that House on the 23rd of this month. I do not propose to dwell on these except to record and acknowledge the very favourable reception they met with in the House of Lords. I trust they may yet pass the House of Commons. . . .

The Long Vacation.

The holding of an autumnal session of Parliament, I think, will, if it becomes general, tend to the shortening of the Long Vacation. In July, 1897, a resolution was passed in the hall of the society that the vacation ought to be reduced to eight weeks—that is, from the first Monday in August to the last Saturday in September — and the society has ever since consistently advocated the shortening of the Long Vacation. Nor is it our branch of the profession only that desires the change. The bar, at any rate since the year 1900, has strongly advocated the view that the Long Vacation should begin on the 1st of August instead of on the 12th of August, and the following resolutions have been passed in favour of the change: (1) At the general meeting of the bar on the 1st of May, 1900, the following resolution was carried: "That in the opinion of the general meeting of the bar the Long Vacation should commence on August 1 in each year." (2) At the general meeting of the bar held on the 23rd of April, 1901, the following resolution was carried by a large majority: "That this meeting is of opinion that the appropriate date for the commencement of the Long Vacation is August 1." (3) Again, at the general meeting of the bar held on the 28th of April, 1903, the following resolution was unanimously carried: "That this meeting re-affirms its desire that the Long Vacation should in future commence on August 1 and end on October 12, and requests the Bar Council to represent this statement to the Lord Chancellor and the other authorities whose concurrence is needed for the alteration." As the result of this last resolution the matter was considered by the Bar Council, and ultimately the proposed change was approved, and a scheme formulated shewing how the present circuit system could be adapted to suit the change. A representation was thereupon made by the Bar Council to the Lord Chancellor in favour of the change, and in reply thereto a letter was received in May, 1904, from the then Lord Chancellor stating that a meeting of the judges had been held to consider the representations and that it had been unanimously resolved not to move in the matter, although a majority of those present were disposed to favour the proposal on its merits. At the general meeting of the bar held on the 9th of May, 1905, the question was again considered, and ultimately the following resolution was carried with two dissentients only: "That this meeting re-affirms its desire that the Long Vacation should in future commence on August 1 and end on October 12, and requests the Bar Council to represent this statement to the Lord Chancellor." Since that resolution the position of matters has not changed, though the Bar Council in its report of May, 1906, suggested that the matter should be pressed upon the attention of the Lord Chancellor, and they affirm their opinion that the alteration would make for increased efficiency in the transaction of the business of the courts. Having regard to the strong opinion of the bar and solicitors in its favour, and the real demand for it, I think that it is curious that it should be so long in coming. I believe that now it needs only to be vigorously pressed to ensure it being granted in the next year, 1907. I hope we shall not disperse without a resolution being passed by you enforcing attention to this subject. I think we can rely on the co-operation of the bar, and I sincerely hope that with your help my successor next year may be able to congratulate the next provincial meeting on the change having been made. The bar, the solicitors, and the general public desire it, and we have it on record that some at least of the judges favour the proposed change "on its merits." The present Lord Chancellor has shewn himself ready to consider with an open mind changes which are proposed, when, as in this case, the motive is not the interest of any particular class but that of the general public.

The Profession.

The membership of the society has again increased. This is satisfactory, but I sometimes doubt if the general satisfaction is quite as great as it should be. I doubt if the influence exercised has correspondingly increased. There seems to me to be less sense of comradeship than there was formerly. I have been surprised at the pettiness of the questions which arise between members and to settle which the aid of the Council is invoked. A little more give-and-take would seem to me to avoid and settle most of these. The foes of our profession are too often within its own ranks. The members seem to me to forget that they are members of a common profession. There is too much of the vice of attempted appreciation of self by depreciation of others, and there is an entire forgetfulness that all are interested in the promotion of the influence of the members generally. Having regard to the influence possible to be exerted by union and the cultivation of good feeling amongst us, this is much to be regretted. Is it not too true that we carry on our business and practice too much in the spirit of traders rather than as members of a common profession? Let us see to it that it cannot be said of our profession:

> "All kinds of shabby shifts are understood,
> All kinds of arts are practised, bad and good,
> All kinds of ways to gain a livelihood."

I contrast the attitude of members to one another with that prevailing forty years ago. I do not find it improved, but much the reverse. There is less restraint in competition, less consideration for the feelings and position and practice of our fellows in the profession than there used to be. In conclusion, I should like to remind you that the work of our branch of the profession is necessarily silent and without public observation and that to us does not belong the applause or public acknowledgment of our work. Our work from its nature is only open for the most part to the appreciation of our clients; that appreciation is our true reward. To possess the confidence and friendship of our clients is, or ought to be, sufficient for us; we gain them just in proportion as we lose all thought of ourselves and make our interest subserve theirs. The expectation of public recognition can never be an object present to our mind; but it is with regret that I observe sometimes evidence of a desire that public distinctions and honours and emoluments which are, as it seems to me, foreign to the true practice of our branch of the profession, should be considered as belonging to solicitors equally with the bar. Our work is different; it lies altogether in a different sphere, and its rewards are of a different kind. I think they are not less or inferior. I do not understand success in life to include of necessity any very brilliant or general reputation among one's contemporaries or successors. Our branch of the profession offers to its members the opportunity of exerting their powers vigorously and in a worthy direction, and this is a sufficient reward. A moderate fortune, the privilege of the closest friendship and confidence of the client resulting from the knowledge by him that his interests have been devotedly guarded, and the satisfaction that unknown to the outside world an influence not the less effective, because silent and unperceived, has been exerted for good in the social life, are the rewards that belong to us, and they are, or ought to be, sufficient. We do wrong if we suggest other objects to the youth of our branch of the profession. Better at once to tell them that, if they desire public fame and honours beyond, they must be sought in other walks of life, that in rare and exceptional cases these rewards perchance may come, but they are the accidents, not the usual or expected results of the practice of a solicitor, and that their lives should be regulated accordingly.

Mr. William Corbett (president of the Manchester Incorporated Law Association) moved a hearty vote of thanks to the president for his address.

Mr. CAMERON (president of the Liverpool Law Society) seconded the motion, and it was carried with acclamation.

The PRESIDENT briefly returned thanks.

LONG VACATION.

Mr. W. T. BODDINGTON (vice-president of the Manchester Law Association) moved: "That this meeting expresses its desire that the Long Vacation should in future commence on the 1st of August and end on the 12th of October, and requests the Council to represent this opinion to the Lord Chancellor and other authorities whose concurrence is needed to the proposed alteration." He should have preferred that the vacation should be restricted to August and September.

Mr. TAYLOR (vice-president of the Chester and North Wales Law Society) seconded the motion. He also said he would be pleased if the vacation were restricted to August and September.

Mr. E. J. Q. MAGGS moved as an amendment: "That this meeting expresses to the Council its desire that the Long Vacation should in future commence on the 1st of August and end on the 30th of September, and requests the Council to represent this opinion to the Lord Chancellor and the other authorities whose concurrence is needed to the proposed alteration."

Mr. H. G. PRITCHARD seconded. He observed that it was a question which did not concern the profession merely, but the whole of the community.

The amendment was unanimously adopted.

LAND TRANSFER.

Mr. J. S. RUBINSTEIN (London) said he was greatly disappointed that there had been no reference in the President's address to either the Public Trustee Bill or to Land Transfer. Since the last provincial meeting a new Government had come into power and it was evidently their intention to extend compulsory registration to the whole country. He had thought the subject of sufficient importance to bring it before the meeting in a paper which he had written, but the Council had decided that it was not of sufficient interest to be brought forward on the present occasion. He thought there was nothing to be gained by ignoring the subject, but that they should take every opportunity of expressing their views upon the subject. He moved: "That this meeting desires to record its regret that the authorities should contemplate the extension of the system of compulsory registration of title to land, having regard to the fact that the trial of the system in the County of London for the past seven years proves the truth of the conclusion long ago come to by such conveyancing experts as Lord St. Leonards and Lord Cairns, that in this country an official system of conveyancing cannot be created sufficiently elastic to work satisfactorily in view of the conditions under which land is held and dealt with, and further, this meeting is strongly of opinion that the time has arrived when the experimental trial of the system now gravely embarrassing property dealings in London should be brought to an end." Either the system must be extended to the country or it must be put an end to in London. There was an enormous temptation to the authorities to extend the system. They were not going to shut down an office which gave employment to some 250 working individuals simply to please the society, and they had built offices which had cost £250,000 of public money. It was not likely that they were going to close these and admit that they had made a mistake in erecting them.

Mr. R. ELLETT (Cirencester), a member of the Council, seconded the motion. The terms of the resolution were somewhat the terms of a resolution adopted with unanimity by the members of the society at a recent general meeting in the hall in Chancery-lane. He was not aware that there was the slightest difference of opinion between the Council and the members of the society, or even with Mr. Rubinstein, on this great question. They were, he believed, unanimous. There were, perhaps, sometimes differences of opinion amongst the Council as to language and the precise methods which might best attain the object they all had in view. He was quite sure that the meeting would be prepared to place its confidence in the Council as the representatives of the society, who would, he thought, as time and opportunity occurred, further that object. Mr. Rubinstein was doing a great service by the speeches which he so admirably made from time to time at the society's meetings and at other places. He was doing great service to the cause, and he thought Mr. Rubinstein might recognize that it might be quite possible that members of the Council acting as the representatives of the profession would not always be wise to use to the authorities with whom they must come into contact precisely the language which Mr. Rubinstein thought advisable. He urged that the motion should be passed with unanimity. The Council would do their best, and he was sure they could trust Mr. Rubinstein to do his best in the matter.

Mr. W. F. ODDIN TAYLOR (president of the Norfolk and Norwich Law Society) supported the motion. He thought that after what Mr. Ellett had stated they might safely leave themselves in the hands of the Council, backed up as they would be by the provincial solicitors of England. The provincial solicitors were opposed to the system being extended to the provinces. He looked forward with the greatest possible fear to the appointment of district registrars in small towns. It would be very unsatisfactory that one member of the profession, however honourable, should know the secrets of the county.

The PRESIDENT said he might perhaps explain how it was that he had made no reference to these matters. It would be recognized that a person in his position might find himself presently called to be in close contact with the Chancellor himself, and it was very difficult to comment beforehand upon matters which might be brought forward. It was not quite wise to use adjectives in referring to such matters, because adjectives were very much like poppies amongst the corn, which, however pleasant to the senses at the time when seen, were very prejudicial to the harvest. A very unpleasant feature might be the remembrance of some things which, if one had known exactly what was going to be said, would have been put a little differently. He had written to Mr. Rubinstein that he had year after year read papers on the subject, and it seemed that, having regard to the number of papers that were sent in, it was right, perhaps, for once in a way, to pass him over and not to make his paper a part of the programme. We had a Lord Chancellor of whom he was bound to say, after a long and pretty intimate knowledge of him, he was of all men most conscientious, and he was sure that when the Council came to put before him in a calm, patient, reasonable way their views he would weigh those views carefully and dispassionately, and he (the President) did not want to damage the cause which the Council had thoroughly at heart by reason of their having themselves taken it up and before they knew exactly what the Chancellor's views were by uttering words which they might feel it better not to have done.

Mr. F. S. OPPENHEIM spoke in opposition to the motion, instancing the colonies and some continental nations where registration worked very satisfactorily.

Mr. W. J. HUMFRYS (Hereford), a member of the Council, said the objection was to compulsory registration. If registration would cheapen or facilitate dealings with land, they might be quite sure that the clients would force it upon the profession. It was childish to suppose that the people of England could not ascertain the best system. He had had experience of registration in America, and in one case the parties were put to enormous expense, and it required 104 deeds to remove certain difficulties caused by the system of registration.

Mr. COOKE (Winsford) said that if registration were brought forward which would make the system of land transfer cheaper and quicker the profession were prepared to support it.

The resolution was adopted, with four dissentients.

CLIENT'S MONEY.

Mr. ARTHUR MIDDLETON (Leeds) referred to the subject of solicitors' accounts. The current number of the SOLICITORS' JOURNAL and that of the preceding week had referred to the subject at some length. He had moved a resolution at the last annual general meeting, but Sir Albert Rollit, speaking as the mouthpiece of the Council, had moved the following resolution, which had been adopted: "That this meeting refers the subject of solicitor accountancy to the Council, in consultation with the country law societies, for consideration, and such action as it may think best in the interests of the public and the profession." But nothing practically had been done by the Council with regard to it, though they had issued reports on the subject it was true. He would move the resolution he had then brought forward, with the addition of one or two words, as follows: "That it be a recommendation to the Council in personal conference and consultation with the country law societies, to take the matter of the safety of their clients' money into consideration, with a view to adopting some authoritative rule or regulation to which all members of the profession must conform for the satisfaction of the public." In the course of his remarks he said there was the case of Mr. Lake, a former member of the Council, who became bankrupt and was committed to prison. The financial status of this man, he believed, was known before he failed, and was probably suspected by members of the Council, yet nothing was done.

Mr. C. L. SAMSON (London), a member of the Council, rose to order. He said this was a scandalous stigma to throw upon the Council. He was not a member of the Council at the time when Mr. Lake was upon it, but he had been a member for a good many years, and he regarded it as a deliberate insult that a statement should be made that Mr. Lake's misfortunes were known beforehand to the Council.

Mr. MIDDLETON: I made no such statement.

Mr. SAMSON: But you did, and I and others heard you.

Mr. MIDDLETON: I made no such statement.

Mr. SAMSON: I understood you to say distinctly that Mr. Lake's circumstances were known beforehand to some members of the Council.

Mr. MIDDLETON: I did not say so.

Mr. SAMSON: Then what was the statement?

Mr. MIDDLETON: I will tell you if you will resume your seat.

Mr. SAMSON: I shall not resume my seat.

The PRESIDENT then rose, and said he had been wrong in allowing Mr. Samson to continue so long, especially when it became an altercation between him and the mover of the resolution, but it was very natural that Mr. Samson should feel indignant—as he thought every one must feel—at the remarks made by Mr. Middleton. He appealed to Mr. Middleton, if he said more, to consider carefully the feelings of others, and endeavour to express himself in a manner which would enable all to listen with satisfaction.

Mr. MIDDLETON said that he was there to criticize the Council, and wished to point out emphatically that it was London rather than the provinces which had initiated the stigma which rested on the profession. The subject was not a new one. There were on the Council to-day men of the highest integrity and ability who had spoken their minds on this subject, but although these gentlemen spoke they did not act. That was what he complained of. He wished it to be made impossible for any solicitor to handle clients' money without keeping a cash-book and a ledger, such money to be kept separate from his own, and the accounts to be subjected to audit.

Mr. HAIGH (President of the Leeds Law Society) seconded the motion. On behalf of the Leeds Law Society he might say that they had felt very strongly that something ought to be done in this direction. The time had come when the Council should tackle the question and make solicitors keep separate bankruptcy accounts and have a proper audit.

The PRESIDENT said he was afraid the Council were credited with

possessing legislative power such as they did not possess, and which he thought their professional brethren would not trust them with, or, indeed, any other body of men. They could not get a Bill through Parliament when there was a majority of the nation in its favour, and he was sure it was not desirable that the Council should possess legislative power of the wide description which was suggested. He was very anxious to tell them that nothing which emanated from any member of the society, and which was couched in proper language, was passed over or failed to receive very great consideration, and that consideration was more especially given whenever the resolution came from the country and was supported by any of the law societies. The subject had been very carefully considered by the Council over and over again. The Council could not possibly know exactly what was the position and conscience of every man who sat upon that body. The members of the Council could only judge of their fellow-members in the same way as others could judge of one another. "By their fruits ye know them." With reference to Mr. Lake it was impossible for the Council to know anything whatever of what his financial position was. He was a man of very great ability and a man who the judges recognized performed the duties as chairman of the Discipline Committee with great credit, and it was not possible for the Council to know anything about his financial position. The question of solicitors' accounts had been carefully reconsidered by the Council, and they had put forward what they thought ought to be done, and if the report which the Council had sent round to all the members were read carefully, it would be found that that was not less than what had been suggested by provincial law societies. But they did not desire that there should be separate and distinctive legislation with regard to solicitors as distinct from bankers, merchants, and others. Now and again some merchant was found unfaithful to his trust, and that not in any small amount. And he objected altogether that because he was a solicitor he should be put under any special legislation. It was not to the interest of solicitors and they would be foes of their own household who would suggest that they should have imposed upon them special legislative enactments which were contrary to the usual freedom of solicitors or traders.

The resolution was negatived by a considerable majority.

Suggested Amendments in Company Law.

Mr. J. W. Reid (London) read the following paper:

Prominence has recently been given to this subject by the report, dated the 18th of June last, of the committee appointed by the Board of Trade (which I shall hereafter refer to as "the committee") to inquire what amendments are necessary in the Acts relating to joint stock companies. I propose only to deal with a few of the subjects dealt with in that report, and to confine my remarks to matters of broad principle rather than specific detail. The committee occupy several paragraphs of their report in considering the recent diminution of company registration in this country; and the conclusion at which the committee arrive, as to the reasons which have caused this diminution, include (*a*) the increase in the *ad valorem* duty, imposed by the Finance Act, 1899, from 2s. to 5s. per £100 nominal capital; (*b*) the stringent provisions in section 10 of the Companies Act, 1900, as to the contents of the prospectus; (*c*) recent decisions on the Income Tax Act, to the effect that a company registered or controlled in England, and doing business abroad, is liable to be taxed on the whole of its earnings whether made abroad or in the United Kingdom, and wherever its shareholders may be domiciled. Opinions will, no doubt, differ upon the question of whether or not the provisions of the Companies Act, 1900, have tended to diminish the registration of companies; but there can be hardly two opinions that the over-taxing of companies, both in the capital taxation on their registration, and in the unfair method of taxing their income, is part of the blind policy of "killing the goose that was laying the golden eggs." Taking the latter question first (viz., income tax decisions to which the committee allude) it seems manifest that, unless legislation interferes to stop the unfair results of those decisions, a large number of companies which carry on a business abroad will be driven to register abroad and have their registered office out of the United Kingdom, so as not to come within the mischief of such a decision as that which was propounded by the House of Lords in 1896 in the case of the San Paulo Railway Co. (1896, A. C. 31). An earlier case in the House of Lords, known as *Colquhoun* v. *Brooks* (1889, 14 App. Cas. 493), had decided that a sleeping partner in England in a business carried on in Australia was only to be taxed in respect of the income which he received in England from that business, but was not taxable on the profits of that business conducted abroad. Wright, J., in 1893, in a case known as *Bartolomay Brewing Co.* v. *Wyatt* (2 Q. B. 515), had put the question of foreign trading by a limited company registered in England upon a sound common sense basis when he said that "a business is wholly carried on abroad if all the operations which earn the profit are done abroad, notwithstanding that the owner resident here exercises control over these operations and ascertains and apportions the profits." Shortly after this came the unfortunate case of the *San Paulo* (*Brazilian*) *Railway Co.* v. *Carter* (1896, A. C. 31), where the undertaking which the company was incorporated to carry on was "the making, managing, and working" of a railway in Brazil. The former Lord Chancellor Halsbury, in his judgment in that case, said as follows: "The company has an office in London, and I am disposed to think that its trade is wholly carried on in England." When one asks how it could be that, although (as Wright, J., had put it) "all the operations which earn the profit are done abroad," yet the company's trade was held in this case to be wholly carried on in England, one finds the answer (such as it is) in the continuation of the former Lord Chancellor's judgment, which says: "The conduct and management, the head and brain of the trading adventure are situated in a place different from that in which the corporeal subjects of the trading are to be found. . . . So that the company is carrying on the trade in London, from which it issues its orders, and so governs and directs the whole commercial adventure that is under its superintendence." The result was that the company was taxed not merely on the profits brought to and distributed in this country, but on all the profits made in Brazil, no matter how distributed; and this, totally regardless of the fact that the company's undertaking was subject to heavy taxation in the country in which it was really carrying on its business—viz., in Brazil. Some legal wag, at the time of this startling decision, suggested that the English directors of the company had better in future row out in a boat beyond the three-mile limit, and hold their board meetings on board the boat, when the brain power controlling the concern (or in the former Lord Chancellor's words, "the head and brain of the trading adventure") could no longer be held to be situated in this country. Is it surprising, after a decision of this kind, which results in a company trading abroad, but having a registered office in England, being compelled to pay double taxation (viz., abroad and in this country), that companies whose operations are carried on abroad should avoid registration in this country? The committee have a paragraph in their report which shews that they have appreciated to some extent the folly of driving business away from this country by such short-sighted policy. The paragraph is to the following effect: "The facilities which exist—or did exist—in this country for the formation of companies here attracted in years past to this country a large amount of foreign enterprize and foreign business, with very beneficial results. If the practice is changing, as would seem to be the case, and the promoter prefers to register outside the United Kingdom, the explanation may be that the conditions of registration are less onerous in those countries than in the United Kingdom—the law as to disclosure of the liability of directors less stringent—the stamp duty on capital less deterrent." I suggest that that paragraph (besides alluding to the stamp duty on capital) should have pointed out in forcible language that the taxation in this country of all profits made abroad (in addition to their taxation in the foreign country or colony) is the main factor which has induced companies which would, before the decision of 1896, have been registered in England, to seek registration abroad, and be placed under colonial or foreign law. The mischief done by the decision to which I have alluded is far-reaching; and a material amendment in taxation law affecting companies, which I would suggest, is that the Legislature should put this question of taxation on a proper basis, so that it may no longer be the law that because a company is registered or controlled in England it is to be held to carry on the whole of its trade in England, and be taxed on its whole profits, when as a matter of fact every operation which earns a profit is carried on in a foreign country or colony. Whilst I am writing this I am informed that the De Beers Co. (which has been hit hard by a recent decision) is contemplating a move which will not be good for the trade of this country; but as the case has not yet gone to the House of Lords I refrain from comment upon it. Before going to other branches of the subject I should wish to mention that what the committee allude to as "the stamp duty on capital" being deterrent, is a matter of substance when it is remembered that under the Companies Act, 1900, it is obligatory to specify in the articles the minimum subscription on which the company is to go to allotment, and if upon publication of the prospectus the company does not float, the whole of the registration fees paid are entirely lost to the company, although the Government gets the benefit of them. The committee seem to have been shocked at the idea that a considerable number of companies come out without the use of a prospectus, and the committee has in its report a long paragraph headed "Diminishing use of prospectus." Now the committee recognize that one of the reasons for omitting to publish a prospectus is to be found "in the uneasiness which some directors feel in committing themselves to the series of statements required by section 10 of the Companies Act, 1890, having regard to the grave consequences which may attach to any even unintentional mis-statement." Yet with almost refreshing inconsistency the committee suggest that all companies not filing a prospectus before commencing business should be compelled to file a preliminary statement containing similar information to that required by section 10 of the Act of 1900 in a prospectus, and constituting a public document of which every buyer of shares in the company would have constructive notice. When we seek for the reasons of the committee for advocating this proposed innovation we are told by the committee that "without being very sanguine as to the practical usefulness of such a statement, we think it would at least give to intending buyers of and subscribers for shares and to possible creditors the opportunity of informing themselves of the character of the company." I am bound to say that this kind of thing sounds to me very weak and futile. Practical people ought to know that the bulk of the companies which come out without a prospectus are in the nature of private companies, which do not offer their shares to the public at all. In those companies where the vendors or promoters take a large block of shares as part of the consideration for their property or services (and afterwards dispose of such shares on the Stock Exchange or privately), it is for the seller of such shares to be careful to make no misrepresentation, and it is for the buyer to beware that he understands what he is acquiring for his money. If fraud or deceit take place in such transactions the buyer should have his remedy at law; but why should the directors of the company be saddled with the responsibility of putting on record such a statement as suggested, with all the elaborate particulars required by section 10 of the Companies Act, 1900? I have heard many humorous notions about the adjusting of the responsibility of directors. One recent idea was that the Registrar of Joint Stock Companies should hold a sort of inquiry into the truth or otherwise of statements in a prospectus about to be filed and issued, and that, when once the registrar was

satisfied that none of the statements in the prospectus, as amended by him, were misleading, then no director or other officer should afterwards be liable for any statement in a prospectus so settled and passed by the registrar. No doubt there are many competent critics who consider that we have gone too far in the responsibilities now thrown upon directors, and there is something worthy of careful consideration in the argument that if you make the position of a director too onerous you will choke off respectable and responsible men of good standing from undertaking directorships, whereas the less scrupulous person, who has nothing to lose, will become more common at board meetings. Perhaps some of the most difficult subjects which engaged the attention of the committee are the problems which arise under the head of "Underwriting Commissions and Discounts," including the question of whether or not shares in a limited company should in future be allowed to be issued at a discount. Widely divergent views are held upon these subjects, and I do not expect to be able to contribute anything very original; but it may be worth spending a few minutes in considering the general lines upon which any further amendment of company law relating to these particular matters should move. The original principle of the Companies Act, 1862, was that the nominal amount of the shares should be payable in full, either in cash or its equivalent, and it is clearly quite against this principle that a company limited by shares should issue such shares at a discount, or that the company should pay to a subscriber a commission out of its capital for subscribing for shares at par. The Council of the Law Society, in an admirable report made for the use of the committee, point out that: "Since the Act of 1867 recognized the payment for shares otherwise than in cash, it does not appear to the Council that the rule which prohibits shares from being issued for a money consideration less than their full value has rested on any solid foundation, or is calculated to benefit either the members of the company or the outside public, while its observance undoubtedly often interferes with a company attaining legitimate ends. The fact that the rule does not apply in the case of companies incorporated by special Act, or otherwise than under the Companies Act, shews that there is nothing unsound in the principle of allowing shares to be issued as fully paid up, in consideration of a payment less in amount than their nominal value; and instances in which such issues have taken place have failed to shew any harm arising therefrom. It is beyond question that the credit of a company does not depend upon, and is not to be estimated by, the nominal amount of its paid-up capital, but upon its actual assets and liabilities." The report goes on to intimate that, inasmuch as the property or services given in exchange for shares (which are treated as fully paid) can be valued on practically any basis which the company may think fit, it is obvious that the prohibition against the issue of shares at a discount is reduced to a mere theory. Section 8 of the Act of 1900, by sanctioning the payment of commission out of capital for the procuring of the subscription of capital, has to a considerable extent set aside the principle of prohibiting the issue of shares at a discount. The committee has not had the boldness to recommend the abolishing of the restrictions on issuing shares at a discount. The report states that, "upon the whole, we are not disposed, as regards shares in the original capital, to accept the suggestion that the more straightforward course would be to authorize in express terms the issue of shares at a discount—not because we think that there is in substance any real difference between the issuing of shares at a discount and the payment to the subscribers for shares of a commission for subscribing, but because we think it undesirable and unnecessary to facilitate the issue of shares at a discount at the time when a company is formed." The committee then go on to intimate that a company which has been carrying on business for not less than twelve months, and then desires to raise further capital, might be then permitted to issue shares at a discount. The committee do not condescend to give any reason why they think it undesirable to facilitate the issue of shares at a discount at the time when a company is being formed; and, although they have no doubt considered the subject, they do not seem to have fully appreciated that many of the devices made use of to avoid coming technically within the offence of issuing shares at a discount are a mischief in themselves, and tend to bring company promotion into disrepute, whereas it would probably be much more sensible to allow limited companies to raise their capital upon the terms which they find most convenient. The committee do not give any intimation about what mischief it is suggested might arise from giving to limited companies the same freedom as companies brought into existence by special Act of Parliament, and so long as proper publicity is given by the filing with the registrar of joint stock companies of proper returns, shewing the terms upon which the capital is being issued, I submit that it would be well to sweep away the artificial restriction upon issuing shares at a discount which at present unwisely fetters limited companies. Before leaving the subject of discounts and underwriting commissions, I should like to say that I am quite in accord with the recommendation of the committee that section 8 of the Companies' Act, 1900, requires amendment, so as to allow of the payment of commission when there is no offer of shares to the public. Speaking generally, I am inclined to think that in most of the efforts for the reform and amendment of company law too much attention is paid and too much sympathy is shewn for that comparatively rare creature known as the 'deluded shareholder," and too little attention is given to that much more common creature, the "deceived creditor." The supposed "deluded shareholder," whether male or female (and, perhaps, the female variety is the commoner), goes into a speculative venture greedy for gain, and is seldom a sufficient sportsman (or sportswoman) to take the rough with the smooth, but is like the unreasonable "grumbling husband" who, when reminded that he took his wife for better or worse, ungallantly alleged that it was "all worser and no better." My sympathies are more with the "deceived creditor." You may say that the creditor ought to inquire into the standing of the company before giving credit, and my answer is, then give the creditor some better facilities for ascertaining the facts when he does inquire. The few remaining minutes at my disposal I propose to devote to giving some instances in which the position of a reasonably careful creditor might be improved. Anyone who has had experience of going to Somerset House to inspect the file of a limited company can hardly have failed to be struck with the utter feebleness of the past efforts of legislation in the direction of including (in the documents bound to be filed) anything that is of any practical use to an inquiring creditor. True, under the Act of 1900 some of the mortgages and charges of a company, if created after the passing of that Act, have to be registered, but mortgages and charges prior to that Act need not be registered; and, moreover, specific mortgages of freehold or leasehold property are not touched by the Act unless such mortgages were made since the Act for securing an issue of debentures. So that a land company for dealing with land and houses may have its landed property mortgaged up to the hilt, and there is nothing to shew it on the register kept by the registrar of joint stock companies. Again, charges given to bankers and secured on the investments of the company in stocks and shares do not come within the Act. In this connection I welcome a recommendation of the committee that the more comprehensive register of mortgages and charges (which under section 43 of the Companies Act, 1862, is bound to be kept at the company's own office) shall in future be open to public inspection, and the further recommendation of the committee that a statutory duty should be imposed upon every company to cause entry to be made on the register at Somerset House of the total unsatisfied debt secured by mortgages or charges, which would have required registration had they been created since the coming into operation of the Act of 1900. However, the giving of information to a creditor about mortgages is not sufficient. What a careful man requires when giving credit to a company is some accurate information about its assets and liabilities. It has always been inexplicable to me why there should be any hesitation about compelling limited companies to give such information. The usual argument which one has heard against making limited companies give this information has been that it is unfair to place them in a worse position than other traders. But, with all respect to those who use this argument, surely the answer to it is that, as members of limited companies enjoy the privilege of having no responsibility to creditors beyond the amount of the uncalled capital on their shares, it is but reasonable and fair that those persons who take the risk of dealing with concerns enjoying such immunity should have full information as to the assets and liabilities of such concerns. It is satisfactory to find that the committee has recommended that "every limited company ought to be required to file periodically a statement of its affairs in the form of a balance-sheet, containing a summary of its capital, its liabilities and its assets, giving such particulars as may generally disclose the nature of such liabilities and assets, and how the values at which the fixed assets stand are arrived at." The committee also add (to quiet, I presume, the forebodings of those who fear that this reform may become too inquisitorial) these words: "We do not intend that such balance-sheet should include a statement of profit and loss." Now, although there are many other suggested amendments in company law to which I should like to allude, my experience of these meetings, where a variety of subjects are discussed, warns me to check my enthusiasm, and I will only deal briefly with one other thorny subject (which largely affects unsecured creditors of limited companies). I refer to what are known as "floating charges." Some special prominence has been given to this subject lately owing to some strong remarks of Mr. Justice Buckley in the case of the London Pressed Hinge Co. (Limited) (1905, 1 Ch. 576). As is no doubt well known, a floating charge is usually in the form of a charge on the undertaking of the company and all its assets, present and future. The company can carry on its business and give a good title to purchasers or to mortgagees taking a charge upon any property specifically described in the charge, and can pay creditors in the ordinary course of business, so long as the holders of the floating charge do not interfere. It is not a charge upon any specific property, but upon the assets which belong for the time being to the company, or which may from time to time thereafter belong to the company. The committee state in their report that, if the practice of raising money by floating charges had recently commenced (or had been adopted to a small extent only), some of the committee would have been inclined to prohibit this mode of raising money by a security upon future assets. Yet the majority of the committee came to the conclusion that floating charges do not interfere with the general creditors of the company to such an extent as to justify the recommendation of their abolition. A minority of the committee, in a short separate report, state that they do not consider that a company should have any greater facility for borrowing than an individual; and whilst admitting that a company should have unrestricted power to mortgage or charge its fixed assets (and should be allowed to contract that other fixed assets substituted for those charged should become subject to the charge), recommend that a company ought to be rendered incapable of charging after-acquired chattels or future book debts or other property not in existence at the time of the creation of the charge. My own view is in favour of this minority report. Most of us will appreciate the fact that there is a danger in allowing to companies too great facility in the borrowing of money. Reckless trading can be indulged in by a company with greater impunity than by an individual. In the case of individuals who continue to trade after knowledge of their insolvency, their misconduct is dealt with under the Bankruptcy Acts, and awkward results may follow, such as having their discharge suspended. A company does not suffer in the same way, but can "wind up," and leave its unfortunate trade creditors in the lurch. This seems to make it important to scrutinize with greater care the subject of borrowing by a company. Perhaps the most startling result of allowing

floating charges in their present form is that the holders of the floating charge, by allowing the company to continue trading until it has obtained considerable quantities of goods on credit, can step in at the most advantageous moment for themselves, and take these goods to swell the assets out of which they, the debenture-holders, will receive payment. A grave scandal (to which the minority of the committee again call attention) is that it is possible, as things stand now, for an insolvent debtor to sell his business to a company formed by himself, upon the terms that it should pay the existing debts of the business and issue to the insolvent debtor (as further consideration) debentures charged on all the assets, so that when, by means of goods obtained by the company on credit, the insolvent debtor has paid off his own debts, he can re-seize the business under the powers contained in his debentures. The majority of the committee propose to amend the law by providing that a floating charge given within three months before the commencement of the winding up of a company shall be invalid, except to the extent of the cash actually advanced at, or subsequent to, the creation of the charge, together with interest at 5 per cent., unless it is proved that the company was solvent at the time the charge was created. I venture to doubt whether such an amendment would be sufficient to meet the injustice which is now commonly suffered by the large class of manufacturers and merchants who supply goods on credit to limited companies. It would appear wiser, safer, and more statesmanlike to sweep away the special privilege which has grown up of allowing a company to charge after-acquired chattels, or other property not in existence at the time of the creation of the charge. It has often been said of a company that it has "no body to be kicked and no soul to be damned," and the way in which at present it can, with its floating charges on after-acquired assets, injure its ordinary creditors, inclines one to say with King Lear—

> "Thou hast within thee undivulgèd crimes
> Unwhipp'd of Justice."

Mr. T. R. Haslam (London), Mr. C. H. Pickstone (Bury), and others spoke on the subject.

The Collection of the Estate and Other Duties, commonly called the Death Duties.

Suggestions for Reforms in the Present Practice.

Mr. W. J. Humphrys (Hereford), a member of the Council, read a paper on "The Collection of Estate and Other Duties commonly called the Death Duties."

It is not proposed in the present paper to discuss the legislation by which the existing death duties were imposed, still less to criticize the policy which led to their imposition. Those are matters outside, it is conceived, the province of this society. But the mode in which these duties are collected and the practice of the authorities charged with their collection are matters of special concern to members of our profession. It is of hardly less importance to the State than to the individual taxpayer that the burden of duties which must necessarily weigh heavily on the persons liable to them should not be increased by any procedure that may add to the expense and trouble incurred by their discharge, or that may cause any suspicion of injustice or unfairness in the minds of those who have to pay them, however unfounded such suspicion may be. The object I have in view is to point out that in some cases the present practice appears, at all events, to work injustice, and in many others to cause delay, expense, and irritation, that might to a great extent be avoided. Nothing is further from my intention than to make anything like an attack on the authorities at Somerset House. I would most freely acknowledge their almost unvarying courtesy and their evident desire to avoid anything in the nature of injustice and oppression, and their criticisms of accounts delivered do not always increase the duty tendered, but sometimes reduce it. I can quite understand, moreover, that the immense addition to the work in the death duties department since the Act of 1894 has resulted in a strain which may excuse errors and oversights. None the less are such errors and oversights to be deprecated when they lead to claims that have to be abandoned as made by mistake, and still more when their result is to compel payment of duties by people who may not unreasonably believe they have already been paid, as in cases where the claim is first made many years after the duties became payable. The principal reforms needed, as I would venture to suggest in the procedure of the death duties department, are three in number. One of these can only be effected by statute, the others may be dealt with by a departmental order.

1. The present rule that no time runs against the Crown should be modified. That the authorities should be able to make claims for duties twenty, thirty, or forty years after they become due, and at a time when it is impossible for the persons liable to shew that they have been paid must often work injustice and cause hardship, and it ought not to be necessary for the protection of the revenue.

2. The staff should be increased and adapted to the present amount of business, so as to prevent the delays and errors that now occur, and to enable claims for duties to be made within some reasonable time after they become due.

3. The old practice which prevailed for many years, of permitting persons tendering accounts either to send such accounts by post or to attend with them personally, or by an agent, discuss them with a clerk, and get the duty assessed, and the matter disposed of at once, should be restored.

I know of no means by which I can better explain the evils of which I am complaining, than by narrating a few personal experiences. Every one of the cases I am about to mention occurred in my own practice, so I can vouch for the accuracy of what I state. In the year 1902 some old family clients of my firm received notice that legacy duty was due on a sum of £5,000, to which they had become entitled under an old settlement and will on the death of their mother in 1881. I had no difficulty in satisfying the authorities that whatever duty was due in respect of the sum in question had been discharged many years previously, but I took the opportunity of pressing upon the secretary the unfairness of making such a claim for the first time more than twenty years after the duty became payable. I was not much surprised that the books at Somerset House suggested that this duty was payable. The trusts affecting the funds of which the sum in question formed part were very complicated, and a clerk could hardly be blamed for failing to connect the fund on which duty had been paid with the £5,000, of which he had discovered an entry under a different heading, but what I urged as a subject of complaint was that no notice had been given of the claim for over twenty years. Nobody but myself had any intimate acquaintance with the intricacies of the family settlements under which the duties claimed arose, or could have explained the manner in which those duties had been discharged, and had I not been alive the payment of duty that had already been paid with over twenty years' arrears of interest would in all probability have been enforced. I received in answer to my complaint a most courteous and candid answer from the secretary, from which I extract the following: "As regards the delay in making applications, nowhere is it more regretted and nowhere is the inconvenience thereof more felt than in this office. It has arisen first from the enormous increase of late years in the quantity of accounts and affidavits rendered, necessitating the drafting of clerks from the review in order to keep the current work afloat, and, secondly, from the increased complexity of the work since the passing of the Finance Act, 1894. . . . . Large additions have been made to the staff and a Treasury committee has met to consider the whole working of this office. This committee was unanimously of opinion that it can never be worked satisfactorily until increased room accommodation is provided for the staff. Accordingly a building is in progress to receive the Audit and Exchequer Office, and the consequent vacating of a portion of this building will, it is hoped, meet the case. In the meanwhile a large staff is working overtime to lessen the arrear in the review. You will thus see that the matter is well in hand, but I fear it will be a long while yet before the work is really up to the proper date in the review division." The letter concludes with the stereotyped remark that accountable persons are required by law to pay the duty when it becomes due without waiting for applications from the office. It did not appear to strike the writer that the complaint he was dealing with was that a claim for duty *that was not due* had been made for the first time more than twenty years after it ought to have been made—if made at all—and that it was only owing to the circumstance of my being alive and the family papers in order that the persons liable had not been made to pay it twice over. In another case which came under my notice in 1901 some persons in a comparatively humble position of life were compelled to pay succession duty which I am inclined to believe had been previously discharged. At all events the duty in question became payable in the year 1859, and no claim had reached the person then entitled to the property (an aged widow) until 1901. All that the old lady could say was that she was confident money had been paid to her trustee on account of this duty about the time of the death of her mother in 1859, and she believed he had paid it. The trustee had long since died, and there were no means of getting at his papers or obtaining any information as to what he had done, and so the duty with interest, amounting to a considerable sum (having regard to the position of the persons liable), had to be paid. It is hardly surprising that such a claim should give rise to a sense of injustice and oppression in the minds of persons such as the sufferer in that case. That mistakes and oversights are made in the entries at Somerset House of wills and other documents the following anecdote will show. One soaking wet day in the winter of 1900 I was surprised by a visit from an old client of mine, a well known and well-to-do farmer. He seldom came to Hereford except on market days, which the day in question was not, and it certainly was not one that would be selected for a long drive into town. His face, too, made me imagine some serious trouble had befallen him, and he had hardly got into my room before he began in a very anxious tone: "I thought you told me that all duties for which I was liable under the will of Miss —— had been paid long since, and that I was under no further responsibility." "So I did," I replied, "and so they have been." "Then look at this," and he produced a letter from the solicitor of Inland Revenue threatening him with proceedings unless certain succession duties were paid within fourteen days, and stating he was liable for them as a trustee of the property. He assured me, moreover, that this was the first communication he had received on the subject. I managed to reassure him, to some extent at all events, by explaining that he was not a trustee of the property in question, and was under no kind of liability whatever for the duty (the testatrix had died before 1898), and I put myself in correspondence with the solicitor for Inland Revenue, and ultimately got an admission that he found on inquiry that the will on which he had been relying had been wrongly entered in the office books and he apologized for the threat, and in answer to a question as to whether it was the practice of the office to make their first application for duty in the shape of a threat of proceedings, I learnt that attempts had been made to obtain the duty from the persons liable, and when these proved ineffectual, it was thought as well to try a letter to my client threatening a writ, albeit, no previous application had been made to him. I tell the anecdote as illustrating the errors that must from time to time be made in the office books and the unfairness of insisting that these entries ought never to be questioned. Only the other day I had a claim for a sum of estate duty, where I had paid more than than two years previously what were described as "the remaining duties under the will of the above deceased." I had imagined from that letter that a claim for a sum of estate duty, about which we had been in correspondence, had been waived, as the authorities had an account in respect of it before them, and I supposed that the letter I have referred to which accompanied the accounts was an intimation that the estate duty in question would be abandoned. However, when the claim was revived more than two years later, the only explanation vouchsafed was that "by some mischance it had escaped notice." I could multiply illustrations of the evils

of which I complain, but if mistakes and cases of hardship such as I have mentioned, come to light in a small country practice like mine, it may be assumed that throughout the country they are by no means rare. It would not be fair to lay the blame on the officials at Somerset House, it is the system that is the cause of all the mischief—the attempt to collect the duties at a minimum of cost, to save the necessary outlay on proper buildings, to do the work with an inadequate staff, and to refuse such inducements as would attract the best type of mind for work that is of the most difficult and arduous character, requiring for its proper performance, an extensive and accurate knowledge of certain branches of law. And while the work of the department is hampered by lack of room, there is the huge building in Lincoln's-inn-fields erected at a great cost and devoted to the work of registration of title, an undertaking that does good to no one but the officials employed, and which people interested in the transfer of land would have none of unless they were compelled.

To turn to the third of my grievances. Under the present system all accounts have to be sent by post, and, as a consequence, it often takes many weeks, sometimes months, to get accounts passed. Recently it took just six months to get the accounts of a considerable estate accepted and the duties paid. It is quite true the accounts were more than usually intricate and difficult, but I have little doubt that had I been permitted to send the papers in the first instance by an agent, as was my custom in the old days in such cases, the whole matter would have been cleared in a month. The accounts were sent up in the middle of February—they came back early in March with a series of requisitions for fresh accounts and affidavits, and these were sent up before the end of March. Shortly afterwards they were again returned with other requisitions, and this led to further correspondence and further alterations—when at last, about the end of May, I hoped they were satisfied. Then another point was raised, and we were asked whether the trustees contemplated providing for some annuities given by the will by purchasing annuities, by setting aside funds to answer them, or by paying them out of residue. The only true answer that could be given was that the trustees had not made up their minds, and could not make them up till after the duties had been assessed and paid, an answer which appeared to be deemed satisfactory, as about the middle of June another objection was raised, and we were asked to apportion a number of payments between realty and personalty, and when this had been done the question of the mode of providing for the annuities was raised again, with the result that the duty was at last assessed on the 17th of August. This is by no means an isolated instance of the delay and difficulty the present practice occasions. I am quite aware that in many cases there is far less reason—sometimes no reason whatever—for complaint. Everything, however, seems to depend on the clerk to whom the accounts are referred. Some are more or less rapid, and papers that go before them are frequently returned approved without objection, and when criticized or objected to, the remarks and requirements are intelligible, and the accounts are passed with reasonable speed. With other officials, however, it is very different. Some of them have peculiarly technical minds, and return papers and give a vast deal of trouble for all kinds of trivial reasons which do not in the least affect the amount of the duty. They take first one set of objections, and when these are removed raise others, and, indeed, appear to have only sought an excuse for postponing the evil day when the papers must be fully examined and dealt with. Indeed, in some cases, the wording of the criticisms and objections is not very intelligible, and the other day I had to reply to a set of objections that I really could not work out proportions of x, or, in other words, of an unascertained amount. Much of the delay and annoyance that this sort of objection entails might be obviated by the attendance of agents, who would discuss the whole matter, ascertain exactly what was wanted, and get accounts passed in a very few days. I recollect one such case shortly before the new regulations came into force where an exceedingly complicated set of accounts, involving questions about which there was ample room for differences of opinion—certainly as much as in the case I have referred to—were all passed in about a week, whereas under the present practice I doubt if they would have been cleared in less than several months, unless, indeed, we had been more than usually fortunate in the official who had cognizance of them. It would not be fair, as I have already said, to blame the clerks for the existing delays. They are not sufficient in number to do the business. They are taken from time to time—as mentioned in the letter I have already quoted—from the current work to deal with the report, and then, when the current work gets in arrear, are supposed to get over these arrears by working overtime; and it is, no doubt, convenient to the persons responsible for this state of affairs that a clerk should be able to take his own time over accounts he has to deal with, however great the annoyance and loss to the legatees and other people who are kept out of their money by these delays. In the case I mentioned above we had several thousand pounds lying practically idle for months owing to the delay in getting the duties cleared.

There are some other reforms that are required, though they are of less importance. We want some arrangement by which a certificate that all duties affecting any particular property have been discharged may be readily obtained. At present the authorities will only give such a certificate as of right to the person who has actually paid these duties; and although information is occasionally vouchsafed to other people—a concession that has only been made as the result of pressure by the Council of this society—it is given in a grudging and unsatisfactory way. Why should it not be open to any person on filling up a form stating that he has an interest in, say, Blackacre devised by the will of John Jones proved on a certain day to require the authorities to state if all duties affecting that property under the testator's will have been paid. A small fee, a shilling or half-a-crown, might be payable for the certificate; but why should there be any difficulty in obtaining information which is very often required as a matter of title? All other documents of record are open to inspection, and, in fact, special arrangements have been made to facilitate searches for judgments and similar charges. Why should any difficulty be made in affording information as to existing charges for death duties? Another small grievance is caused in many cases by the rule the authorities have made that the *gross* amount realized by the sale of the property of a testator, more especially of chattels such as plate, pictures, and the like, shall be treated as the value for estate duty without any deduction in respect of the expenses incurred in preparing for sale. It is obvious that works of art—articles of vertu, china, and similar effects—will fetch a very different price if offered to a broker or a dealer than they will if submitted to experts, offered by auction, and handled in some such way. This must, however, involve expense, and it would surely be only just that some allowance should be made in this account when the price realized at a sale is taken as the value of the effects for estate duty. A still greater hardship is sometimes worked by the hard and fast rule the authorities have laid down, that the value of life policies forming part of an estate are to be valued as worth 25 per cent. more than the surrender value because on some occasions such policies will fetch when offered by auction some such price in excess of the surrender value. In many cases the cost of an auction would be out of all proportion to the value of the policy, and the amount that can be obtained in excess of the surrender value by a sale under the hammer varies, as we all know, considerably. However, these are small matters of detail, and probably when the attention of the authorities is called to them they may be remedied, and the complaint applies, though possibly not with equal force, to the rule that real property is to be treated as having been worth the gross amount it may realize when sold without any deduction for the cost of sale, but this is not the only difficulty that has to be faced in connection with the duties on realty. If I have at all succeeded in the object I have had in view, I have shown that reforms in the practice at Somerset House are urgently called for, but I believe that, if the Government can be induced to limit the period during which the death duties can be recovered (except perhaps in cases of fraud or wilful suppression of facts that should have been disclosed), the other reforms I have advocated will follow. At present the authorities are content to allow duties to remain unclaimed because they know they can recover the amount with interest at any time, and it matters little to them how great the hardship or suffering caused by the delay. The provision in the Customs and Inland Revenue Act of 1889 limiting the period during which as against purchasers for valuable consideration real estate remains charged with succession duty, has resulted in great saving of trouble and expense in many cases, and would it not be a fair and reasonable concession for the Crown to make to limit its right to recover unpaid death duty of every kind to a period of, say, twelve years after it became due? Such a provision might lead to the employment of a more adequate staff, and then some, at all events, of the reasons which have led to the present practice of insisting on all papers being sent by post would disappear. I hope, at all events, this paper may elicit some expressions of opinion and some account of the experience of other members of the profession, and I may, perhaps, say that I have discussed the question of the importance of our being allowed to present papers personally or by an agent from the point of view of a country solicitor practising at a considerable distance from London. A right to an interview by appointment is of no value to persons in my position. The cases must be few and far between in which it will be practicable in the case of solicitors residing 150 miles from London for the partner or clerk acquainted with a particular business to make a journey to Somerset House to discuss each point as it is raised, and it is often impossible to give satisfactory instructions to an agent after the discussions on and alterations of the accounts have rendered them hopelessly complicated. I cannot but think, however, that the officials charged with the collection of these duties, not merely the staff at Somerset House, but still more members of the Gouernment, must be anxious to remove grounds for reasonable dissatisfaction and complaint, and if this meeting takes the same view of the matter as that to which I have endeavoured to give expression, perhaps the Council may see its way to approach the authorities, and may be able to persuade them to improve the existing arrangements, and enable us to pass accounts and pay duties with much less delay, difficulty, and expense than we can at present.

Mr. J. H. Cooke moved: "That the Council be requested to consider the expediency of sending a print of Mr. Humfrys' paper to the authorities with a view to the grievances therein referred to, which are extremely common, being remedied."

Mr. C. B. O. Gepps seconded the motion, and it was unanimously agreed to.

The Law as to Descent and Dower should be the same throughout the Country, notwithstanding Peculiar Local Customs, the more so because such Customs often Hang upon Slender Evidence.

Mr. G. E. Moser (Kendal) read the following paper:

There is an old saying in country places where games of chance have not yet begun to border on the scientific, "When in doubt lead trumps," and in dealing with the subject of this paper, and whilst tempted to halt between two opinions, I have decided to lead out my trump card and work from it, rather than to begin in the abstract and work up to a climax.

Some very short time ago lived a man—not in fiction, but in fact—who had prospered in the world. He unfortunately lost his wife, who left two grown-up children by her husband. The man married again—a lady with means, and who had a good house of her own. He retired from business, and purchased a very handsome and costly residence and grounds, which happened to be on the edge of a town, and was parcel of an adjoining manor of customary freehold tenure. To those who are not accustomed to deal with property of this tenure it might be here remarked that such property, from its very name and its nature, is much allied to freehold. It passes by deed of grant, and in many cases admittances to such property have fallen almost into disuse. Courts are, in many cases, seldom held,

and the deed is what is relied upon for title. The only distinction between a conveyance of freeholds and a conveyance of customary freeholds is that in the latter case the word "surrender" is generally used as well as the word "grant," and in the habendum are added the additional words: "according to the custom of the manor of —— yielding and paying therefor yearly and every year unto the lord or lords lady or ladies of the said manor the annual customary rent of ——"; or perhaps "yielding and paying such Customary Rent as the property may be chargeable with and doing paying and performing all such dues duties suits and services therefor due and of right accustomed." Under such a deed of conveyance the gentleman in question became possessed and the property was vested in him. Whether a court was ever held and he was admitted, or whether he was admitted out of court, I do not inquire. He subsequently added to the house and grounds by the purchase of a piece of enfranchised land, formerly parcel of another manor. I do not even know whether the man ever saw the deeds which his solicitor prepared, or ever knew or troubled his head to inquire whether the property was or was not of freehold tenure. A year or two after the purchase the man died very suddenly and without a will. It occurred to someone who administered the deceased's estate, or advised the administrator, to inquire whether the house and land where the deceased had resided was freehold or customary. The answer, of course, was: "The greater part customaryhold, and a portion freehold," and it occurred to such administrator further to inquire whether there were any customs of the manor as to descent or dower. Fortunately the steward of the manor was able—with or without a minute search—to answer the inquiry; that the whole of the customary estate went to the widow for life, instead of the son being entitled to the property subject to the widow's dower. Now, the intestate had only been married the second time for a very brief period, and the widow—who was a woman of private means—became possessed not only of her share of the personalty but also of the large and costly house and grounds in question, for her life, and which property formed a handsome portion of the intestate's estate, and having a good residence elsewhere of her own, she let the former; and of course she took her dower in the freehold portion. The extraordinary effect of what I have described fell like a bombshell upon the other members of the family; and the son's whole career in life has been altogether changed, in consequence of the discovery of the mode of the descent of the mansion in the way described, from what it would otherwise have been. How grieved the father would have been could he have anticipated such a fiasco! I pass on to another example: In the town in which I reside (which consists of lands of freehold tenure, of burgage tenure, and a manor partly customaryhold and partly copyhold) there lived in 1846 one Thomas Busher, who had a share in certain burgage dwelling-houses, the rents of which exceeded 40*s.*, but were less than £10 annually. Burgage property passes by conveyance, there is no lord, and there are no courts, and the burgage rents are of the most trifling amounts. Busher claimed to be put on the list of Parliamentary voters, claiming that the land, although called burgage, was practically freehold, and should be treated as such. His claim was objected to and the revising barrister decided that the property was not of freehold tenure, and upheld the objection. Busher having appealed, the court, after thoroughly discussing the merits, decided that Busher was to be considered as possessed of freehold property. In the report of this case a statement is incidentally given as to what the customs of burgage tenure in that town were. For instance, where by the common law there are several females who would inherit, as coparceners, in this case the eldest takes in exclusion of the others; husband and wife convey without separate examination of the wife; a widow takes the whole of the burgage property of which her husband died seised during her chaste viduity. Now, except the materials found in this old registration appeal case (reported in 16 L. J. N. S., 1846, Common Pleas 57), there is no authentic record, so far as I know, of such customs as I have referred to. Long ago some of the elder solicitors in the town had, I believe, some notes of the customs culled, presumably, from the case to which I have referred; but I doubt whether this case of *Busher* v. *Thompson* is present to the minds of the younger members of the profession; and yet upon this custom might hang the rights of persons to very valuable property, both as regards descent in the case of females and as regards dower. A short time ago a case came under my observation in the town already referred to, where a man died intestate possessed of a one-third share of property, some of it freehold and some of it burgage. It was not easy to distinguish which was which. Fortunately the case of *Busher* v. *Thompson* was present to my mind, and I drew the attention of the parties to it. To their astonishment the widow stepped into a life-interest as to part, and dower as to the remainder, but the evidence as to the custom depended entirely upon the registration appeal case before referred to. A considerable amount of confusion and discussion arose out of the matter. Now, up to the present, I have given two instances—the one to show the hardship of rules of descent which vary from those at common law, in cases where such customs are little known; and the other to show upon what meagre evidence such customs often depend. I now wish to draw certain deductions:—*First*: Difficulties exist in defining the areas which are subject to the customs. *Secondly*: The customs varying from the common law rules of descent and dower have no superior advantage over the common law rules, and provide no additional benefit to society. *Thirdly*: The evidence of the existence of the customs is frequently flimsy, and likely, in process of time, to become more so. *Fourthly*: Districts subject to local customs not being sufficiently numerous, people are the less on their guard concerning their effect, which would be otherwise if such customs were more universal throughout the land. *Fifthly*: There is often divergence of opinion between stewards and others as to what the customs really are. *Sixthly*: An event which happens perhaps only once or twice in a century is hardly worthy of being considered a custom. *Last*: By reason of increased facilities and modes of locomotion the profession of a solicitor becomes extended over the whole country, which all acts against the perpetuation of evidence as to certain local customs. Now as to the various points deduced:

1. As to the difficulty of defining the areas of the lands subject to a certain custom, I would draw the attention of the society to the following occasional condition of sale: "The vendor shall not be called upon to distinguish between the freehold and copyhold portions of the estate" [or it might be "between the burgage and customaryhold," as the case might be]. Why this condition? Because the vendor cannot always put his finger down and say this part is freehold, this copyhold, this burgage, this customary. There may be no manorial plans. The old descriptions in the rolls may be: "A messuage within this manor of the rent of twopence," or some such vague expression, the lord not troubling about it so long as he has a tenant on the rolls who pays his dues. Where is this messuage, and how much and what land does it include? Further, a field may be partly freehold and partly customaryhold. Which part is freehold, and which customaryhold? And yet it might follow that part of a property descended to the eldest son as freehold, and part to the youngest son as borough English. In one manor (afterwards referred to) part of the property in the manor descends to the eldest son, and other part of the property in the same manor descends to the youngest son. I ask which bit of land belongs to which? Let the Court of Chancery, after having spent the value of the land in law expenses, give the answer. The same remarks apply as to *dower*.

2. As to the customs, in themselves, being no better than the common law, I would take the instance of borough English which exists in various parts of England, where property descends to the youngest son in case of intestacy. I would ask what advantage is to be gained by such a custom? Surely no one would suggest that the muling pewking child of an octogenarian by the body of the third wife of his dotage should supplant the claims of that son who is the support of his father's old age; because hundreds of years ago, when eight hours' concubinage by the lord with the bride of his vassal (prior to the commutation of such right into a knowing rent) raised a presumption that a youngest son was the deceased's most lawful offspring. Why, the objectionable habit which caused the initiation of the custom has long disappeared! And if the cause has been removed, why not the effect? If there is no reason now why the youngest child should take, why continue such a custom? As I have already remarked: In one manor (referred to later) this custom applies as to a part of the property in the manor, and not to another part. This leads to confusion on the face of it. Much might be said as to the other peculiar modes of descent and freebench.

3. The flimsiness of the evidence in support of the custom. I have already touched upon this in the reference to *Busher* v. *Thompson*, and suppose, for instance, a requisition is made on a title as to a custom of descent or freebench, and the steward or other person having special knowledge is written to. The steward may not have been long appointed, and his materials for giving information may be scanty. An articled clerk is possibly set to run through the rolls of the manor to see if he can find instances of the custom of the manor. After about a week's work, he, being a lad of grit, perhaps unearths some one case which happened half a century ago, and on this single instance a return is made: "The custom of the manor is [so and so]." If the clerk in question is a person whose mind is inclined to wander, he probably fails to find anything, and the return is: "We are sorry to say that, after a very careful perusal of the rolls of this manor, we cannot point to any case which defines any custom on the point you refer to.' What a very slender peg to hang a hat on! I remember a case in which a tenant refused to pay what is called an "income fine"—that is, a sum of two pounds (in addition to the general fine) on first becoming tenant of the manor—alleging that such custom was originated only sixty or seventy years before by a former steward after a sumptuous manorial repast. Fortunately such allegation was negatived by the discovery of the existence of such custom referred to in an old manuscript book compiled by a former lord, long prior to the date when such custom was said to have been originated. Had it not been for the finding of such manuscript a lawsuit had been decided on. It will be found that the existence of some customs which powerfully affect the devolution of property often hangs on the most flimsy evidence; and if this is so in the past, what will it be in the future?

4. Were people's minds habitually turned to the points I have referred to there would be less likelihood of such customs escaping attention; but as I find, from correspondence with solicitors in various parts of the country that customs of descent and dower are confined only to certain areas, there is more chance of laches and forgetfulness. The scarcer the instances of special customs, the more likelihood of forgetfulness of the customs themselves.

5. There is often great divergence of opinion between stewards, solicitors, and others as to what the customs of a manor are, and to what district such customs extend. The firm of solicitors whose senior was instrumental in bringing about the change in the law when the Copyhold Enfranchisement Act, 1894, was passed remarks as follows:—"Freebench always gives trouble and seems to vary with each class of manor, and probably also with the views of the steward for the time being." He further remarks: "There does not seem to be so much difficulty about descent, *but stewards do differ here also*." A sentiment with which I cordially agree.

6. In many cases the event attending descent or dower occurs so seldom (and when it does occur the custom may be overlooked) that what is designated by the word "custom" becomes in reality nothing more than the happening of a very, very occasional event.

7. So long as customs are well known and recognised, difficulty is not so likely to arise; but, in these days of increased facilities for locomotion, the sphere of work of solicitors becomes more and more extended, and

hence there is a greater danger of local customs being overlooked and causing subsequent trouble.

I am glad to find, in communicating with various practitioners throughout the country, several desires expressed that the law as to descent and dower should be made similar throughout the length and breadth of the land. [Mr. Moser quoted from letters received by him, and proceeded:] I have no desire to enlarge upon this subject, but I would point out that any practitioner may at some time find his client seriously inconvenienced either by his being ignorant of a custom; by reason of the difficulty in ascertaining what the custom really is; by the difficulty of discovering the exact ambit of location and extent of the property subject to the custom; or he may be troubled with complications by having the intestate's properties descending in two or three different ways. The subject seems to narrow itself down to a consideration of, first, the general surprise which might be felt by relatives who suddenly found that they had become hampered by customs of descent or dower of which they know nothing, and never heard of, and which, being contrary to the rules of common law, could never have been present to the mind of the intestate; and, secondly, that such customs often depended upon the flimsiest of evidence—have often no real authority to support them—whilst the common law rules of descent and dower are well fixed and ascertained by statute. Surely in dealing with valuable interests in real estate the rules of descent and dower should be well known and amply fixed by law. . . . As I remarked at the commencement, why handicap owners of property with such evils? Why not once for all assimilate these laws of descent and dower (in the few places where they exist) with the general law of the land? I hope I have said sufficient to shew that a real grievance may—and does occasionally—arise, and that what might be good, years ago, when manors were compact and comparatively unenfranchised, and different peculiarities of tenures were better known, has now become a burden instead of a benefit, as times have advanced. . . . Is there any chance of this society endeavouring to effect a change in the law? which, I respectfully submit, would be for the better.

The VICE-PRESIDENT (Mr. E. K. BLYTH) spoke of the desirability of all tenures being similar and not open to various customs in different parts of the country.

The PRESIDENT said the excellent paper gave him the opportunity of doing what Mr. Pennington, who was unable to be present, had requested—namely, to urge upon the meeting the value of the Selden Society. If they looked at the publications of that society they would see how much it had done to perpetuate the evidence of some of the old customs which had been referred to.

Mr. J. S. BEALE (London), a member of the Council, Mr. W. J. HUMPHYS (Hereford), of the Council, Mr. A. D. SMITH (Wakefield), Mr. ARTHUR BROWN (Nottingham), and Mr. HENRY MANISTY (London), of the Council, also spoke on the subject.

ORGAN RECITAL.

In the afternoon a special organ recital was given in the Town Hall by Dr. J. Kendrick Pyne, F.R.C.O., city organist.

BANQUET.

A banquet was held in the evening at the Midland Hotel, which was presided over by the President of the Manchester Incorporated Law Association. The guests included the Master of the Rolls, the President and Vice-President of the Law Society, Sir Joseph Leese, K.C., M.P. (Recorder of Manchester), the Vice-Chairman of the Duchy, the Dean of Manchester (Dr. Welldon), Mr. A. Hopkinson, K.C. (vice-chairman of the Victorian University), Mr. E. Brierly (the stipendiary magistrate), Mr. A. A. Haworth, M.P., Mr. W. P. Byles, M.P., and Sir Charles Schwann, Bart.

After the loyal toasts, which were proposed from the chair,

The VICE-PRESIDENT OF THE MANCHESTER LAW ASSOCIATION proposed the health of "The Corporations of Manchester and Salford," the LORD MAYOR OF MANCHESTER and the MAYOR OF SALFORD returning thanks.

The CHAIRMAN gave the toast of "The Law Society" in a speech sparkling with wit and humour.

The PRESIDENT OF THE LAW SOCIETY, in responding, acknowledged the exceeding kindness of the Manchester Law Association and the Manchester people in the reception they had given to the Law Society. He had been some fifty years or so in the profession, and he loved that profession. He thought the Council would go back to their duties, and they were serious and important duties, very greatly strengthened in the work they had to do. His cherished dream was of a united Law Society throughout the profession, and that accomplished he thought the result would be so great that one would feel very proud of the profession.

Mr. J. F. MILNE submitted the toast of "The Bench and the Bar."

The MASTER OF THE ROLLS responded, observing that the bench and the bar were engaged in the common object of ensuring that justice was done. Reference had been made by the chairman to the improvement in the education of solicitors noticeable in recent years. It could hardly be urged that a similar remark applied to the bench and the bar. As far as the common law was concerned, many things had happened to prevent thorough study of the principles of the subject. There was the breakdown of the circuit system, and simultaneously with that there had been the erection of a building in London, planned in theory to commemorate the complete amalgamation of the Chancery bar and the common law bar. What happened was that the building contained a hall whose only reason of existence was that it would give the members of the two bars an opportunity of mixing and learning to understand each other and the systems each was concerned with. That hall was so placed that it was impossible for any person, without hiring a specially-trained guide, to find it. It was so situated that no one ever met there, and the place was inhabited by isolated telegraph boys who had lost themselves.

Mr. C. M. CROSSE gave the health of "The Visitors," which was acknowledged by the DEAN OF MANCHESTER and Sir CHARLES SCHWANN, and the final toast was "The Chairman," proposed by the PRESIDENT OF THE LAW SOCIETY.

WEDNESDAY'S MEETING.

THE CHURCH DISCIPLINE COMMISSION: ITS EVIDENCE AND REPORT.

Mr. W. P. FULLAGAR (Bolton) read a paper in which he said:

A clerical correspondent to the *Manchester Guardian* some weeks ago commenced an article on the recent decision in the West Riding case as follows: "What extraordinary results always happen when the lawyers are called in to deal with religious affairs." My own inclination has ever been to agree entirely with this opinion, and after a perusal of the evidence upon which the Church Discipline Commission has founded its report, and to which I propose briefly to call your attention, I can only express the strongest hope that in any attempted solution of difficulties the Church and the Law will keep well apart from each other. The only *legal* remedy I can advise is an absolute *stet processus!* [After analyzing at considerable length the evidence given before the Commission and their report, Mr. Fullagar concluded:] Finally, we are confronted by clear and definite pronouncements from each side as to certain barriers which must be entirely removed before any satisfactory agreement or solution of present difficulty can be hoped for, either as to ritual practice or legal procedure, and which barriers involve vital principles upon which it is clear that neither party is prepared to give way. Under all these circumstances may we not surely ask whether the proposed revision of the rubrics, or any other of the recommendations of the commission, is likely to be productive of good and peace to the Church? The self-adjustment plan suggested by the Bishop of St. Albans, admirable in the ideal, cannot be a success unless all parties are practically agreed upon its proper lines and basis. If Churchmen of every line and grade of thought could be induced to banish from their minds and vocabulary such party catchwords as "Protestant," "Ritualist," "Romish," and the like—if it could be brought more clearly home to them that (as has been well said) "the best bulwark against the Papacy is an Anglican Church free to work out her own ideals, loyal to the great Catholic traditions, but no less loyal to the primitive Scripture, accepting all that new knowledge has to bring, and resolved to lose nothing which is beautiful and edifying in the heritage of the past," and if they could further try to realize more and more that the true aim and object of all service and worship, be it plain or in the highest degree elaborate, are the honour and glory of God, and that the real work of the Church is not against the points in which one man's idea of worship differs from that of another—not against or amongst Ritualists, Papists, or Protestants—but against the devil and all the powers of evil; and if they would further bring themselves to admit that in a National Church there must be reasonable room provided for the development and enjoyment of different tastes and temperaments, and that the true motto for all Christian men to work upon is: "In necessariis unitas! In non necessariis libertas! In omnibus prudentia et caritas!" then, there might be some hope and reason for endeavouring to work out the suggestions of the report. As things are, however, and from the standpoint of a staunch and moderate Churchman, I can only strenuously raise my voice against attempts, whether by application to Parliament, letters of business, or otherwise, to take any steps upon the report. Let us rather hold our hands in patience, and look forward with much confidence and hope that a further and fuller exercise of episcopal influence and monition will at no distant date accomplish what coercion has never yet been (nor in my opinion can ever be) able to effect.

A discussion ensued, Mr. F. G. JACKSON (Leeds), Mr. A. T. PERKINS (Leeds), Mr. GEPP and Mr. T. A. NEEDHAM (Manchester) taking part, and it was suggested that the meeting was scarcely the right place for considering such a subject.

The PRESIDENT said he had not anticipated there would be any discussion. It was a very admirable paper, a *resumé*, or he might say a key to the report of the Royal Commission. Perhaps it would not be wise to further discuss it, but members should give it their careful consideration.

A vote of thanks was passed to Mr. Fullagar for his paper.

ON CERTAIN UNCONSTITUTIONAL TENDENCIES OF THE LOCAL GOVERNMENT.

Mr. DIXON H. DAVIES (London) read a paper in which he said:

The outcry is general throughout the land against the abuses which prevail in local affairs. It is astonishing that a topic disconnected with party politics should command so large and persistent a share of public attention. Minister after Minister on either side of politics has made it the subject of grave pronouncement. Several Parliamentary and other inquiries have been held. One of these (the Municipal Trading Committee of the two Houses of Parliament) was suppressed, it is stated, by the influence of the municipalities in the House of Commons, with the natural result that the controversy has overflowed into the Press, and we have had papers as wide apart as the *Times*, the *Tribune*, and the *Standard* opening their columns to prolonged and serious discussion. These papers are evidently flooded with correspondence in which the note of complaint is loud, and it appears that no one is satisfied with the state of things except the Socialists, who frankly hail modern municipalism as a step towards the nationalization in the near future of all the industries in the country. It is evident that in more than one direction the local authorities seem to have fallen sadly behind the standard of sober administration which we are wont to expect of British democratic authorities and to have brought about results nothing less than disastrous to the community.

Two instances will suffice to exemplify this deplorable tendency. First, the action of the local authorities in regard to electrical enterprize. Secondly, the general financial policy of these bodies. [Mr. Davies discussed these matters in detail. As regards the latter, he pointed out that:] The expenditure of the local administration in 1889 was 55 millions as compared with 74 millions, the then amount of the net national expenditure. In 1901-2 the local expenditure had risen to 121 millions, exceeding by twenty-eight millions what one may call the normal national expenditure, excluding, that is, the increase subsequent to the South African War outlay. Five-and-twenty years ago the debt of the local administration of Great Britain was less than 100 millions. In 1903-4 (the latest year of the returns) it had risen to £469,231,417. In England and Wales the local debt has increased nearly 368 per cent. in the last thirty years. About half this debt was incurred for purposes supposed to be reproductive and advocated on the pretence that they would yield a profit to the relief of the rates. How far these speculations have been justified may be judged from the way in which the rates have moved. In the last thirteen years the rates and taxes paid by the railway companies (not including income tax and Government duty) have more than doubled. [Mr. Davies concluded as follows:] The reforms needed are not extensive: (1) Let the House of Commons assume control of the local finances. These cannot be safely delegated to the unchecked care of the localities, for they have a national as well as a local bearing. The over borrowing of one corporation drives up the price which has to be paid for money both by other corporations and by the Imperial Treasury, and so increases the burden of the public purse at large. Moreover, the failure of a single local authority to meet its obligations would not be a local affair. The nation could not allow a repudiation. It follows that the local authorities do, in fact, pledge the national credit. This should be recognised by the House of Commons, and it should be expected that the Secretary of the Local Government Board should make his statement to the Committee of Ways and Means on the local finances just as the Chancellor of the Exchequer does on the national, and the local appropriation should be passed in the same committee. The present system by which vast sums are appropriated by private bills, which no one has a *locus* to oppose, and which are passed *pro formâ* by the Police and Sanitary Committee, should be put a stop to as utterly unconstitutional. The amended practice would drag the local affairs into the open, and that would be the best way of checkmating the operations of cliques like the Municipal Corporations Association.

(2) The local authorities should not be allowed a capital account as a rule. If the post office can finance on revenue, it cannot be impossible for the cities and boroughs to do so. The inhabitants would not be so ready to go in for a speculation if they knew for certain that a rate had to be levied for it. It is the "borrowing which dulls the edge of their husbandry." But whenever capital is proposed to be raised by loan by any town there should be a special borough meeting to sanction the application for powers to do so. At this meeting all ratepayers should be entitled to vote, company or otherwise, on the principle one vote one value—that is to say, in West Ham, for instance, where the average assessment per head of the voters is £21, the company ratepayers, who have no vote for ordinary purposes, would be entitled at a borough meeting to £21,395 votes. They would still be out-numbered about two to one by the ordinary inhabitants, but would have the opportunity which is now unjustly denied them of raising a voice and of imposing such a check as their commercial judgment would doubtless dictate upon the present reckless borrowing. There is precedent for such a practice in the regulations under which a poll had to be taken at a borough meeting held in accordance with the Borough Funds Act, 1872. At these meetings the votes of all persons on the register of ratepayers were counted, and companies could vote by proxy, having one vote for every £50 of rateable value up to £250 maximum. The proposal is to abolish the maximum and substitute for the arbitrary unit of £50 the figure, whatever it may be, which represents the average assessable value per head of the ratepayers in the particular borough. The poll regulations were altered by the Borough Funds Act, 1903, and some words slipped in, with the object, no doubt, of disfranchising the companies. An amending statute would, therefore, be required. This should also provide that municipal employees should not be allowed to vote at these meetings.

(3) Another most valuable financial check would be an amendment of the Trustee Act, 1893, which provides that all securities of towns over 50,000 inhabitants and all county council stocks are available for investment of trust funds unless forbidden by the trust investment. The amendment suggested is: "Provided that the debt which any such stock represents does not exceed in the whole the assessable value for two years of the town or county in respect of which the stock is issued." This amendment, which is embodied in a Bill introduced by Sir Alexander Henderson in the last Parliament, would not only be a politic check upon speculation with public money, but would be an act of justice to those interested in trust funds, which are often invested in such stocks without any idea that they are going to be involved in a trade risk.

(4) The scandal by which the municipal accounts escape real audit should at once be stopped as recommended by the report of the Municipal Trading Committee, and the auditors should be persons experienced in commercial accounts, whose duty it should be to sort the expenditure under the different heads and exhibit a true and intelligible balance-sheet and profit and loss account of each department of the town finances, so as to put a stop to the "teeming and lading" devices now so commonly resorted to by which the ratepayers and the public are continually humbugged.

It may be said that though they might effect some assuagement of the financial mischief, these remedies would not be radical for the reason that the towns would remain possessed of their tramways and other trading concerns whose supposed interests have led to the protective and restrictive measures of which we complain. To some extent this must be admitted, but it is to be borne in mind that these objectionable measures have been generally dictated not so much for the protection of the interests in being as for the defence in advance of preserves of contemplated ambition not yet reduced into municipal possession. If it was known that the end of communistic adventure was in sight, the towns would cease this pegging-out policy, and all would turn to welcome the return of private adventure to which they would have to look in the future for the supply of commercial facilities. Doubtless it would be more logical to apply the German system, and enact that a certain proportion of the town council should be elected solely by the ratepayers who are assessed at £500 and upwards, or to resort to the American plan and impose definite constitutional limits to the functions of the local bodies with a supreme court to see that the limits are adhered to; but the English are not a logical race. It is believed that the simple modifications of procedure above indicated would gradually reduce and ultimately abolish the communistic trading which has occasioned all the mischief. This trading, it should be remembered, is of quite modern origin, and it may be said of it, as was said of another practice almost universal amongst a certain class: *ne pas jouer le piano est un accomplissement aussi rare que charmant*. Let us render the abstention from trading not rare but general amongst our municipalities, and we shall restore our local administration once again to its normal condition of health and efficiency.

In the discussion which followed Mr. COOKE and Mr. NEEDHAM (Manchester) took part, and there was a general expression of opinion as to the great value of the paper.

Mr. DAVIES, in replying, regretted that there had not been a more drastic criticism of the paper.

MOTORS AND HIGHWAYS.

Mr. W. E. ROWCLIFFE (Manchester) read a paper in which he said:

It is, I think, common knowledge that previous to 1896, motor cars were of no practical use on highways owing to the restrictions placed upon them by previous Acts applying to locomotives, and in consequence of this our foreign competiors gained considerable headway in the motor industry which in recent years has, in England, grown so rapidly. It may be interesting to review the law as it then stood, now stands, and has since been interpreted from time to time by the courts, with the main suggestions for its amendment as recommended by the Royal Commission. By the Locomotives on Highways Act, 1896, it was intended: To exempt the lighter kinds of vehicles propelled by mechanical means from almost all the provisions of the Acts relating to locomotives on highways, it being provided by Section 1, sub-section (1): "The enactments mentioned in the schedule to this Act, and any other enactment restricting the use of locomotives on highways and contained in any public, general, or local and personal Act in force at the passing of this Act, shall not apply to any vehicle propelled by mechanical power if it is under three tons in weight unladen, and is not used for the purpose of drawing more than one vehicle (such vehicle with its locomotive not to exceed in weight unladen four tons), and is so constructed that no smoke or visible vapour is emitted therefrom except from any temporary or accidental cause; and vehicles so exempted, whether locomotives or drawn by locomotives, are in this Act referred to as light locomotives." It is therefore seen that a light locomotive as described by the Act of 1896 (and more recently defined by the Motor Car Act, 1903) must comply with certain conditions, viz.: (1) It must be under three tons in weight unladen. (2) It must not be used for the purpose of drawing more than one vehicle. (3) It must be so constructed that no smoke or visible vapour is emitted therefrom except from any temporary or accidental cause. Regulations as to the use generally of motor cars, except certain provisions as to lamps, bells, etc., were left with the Local Government Board, and these were drafted and came into operation in November, 1896. They referred (*inter alia*) to the speed at which a car should travel, which should not be "at a speed greater than is reasonable and proper, having regard to the traffic on the highway, or so as to endanger the life or limb of any person or to the common danger of passengers." The speed was also limited to twelve miles per hour. On the subject of speed the important and only case of *Mayhew* v. *Sutton* (80 L. T. Rep. 18) may be quoted, in which it was held that, where a person was charged with the offence of driving "to the common danger of passengers," he could be convicted although there were no passengers on the highway at the time of the alleged offence. . . . . It was not until 1903, when the Motor Car Act was passed, that the present changes in the law as embodied under the Motor Car Act, 1903, were made; and in considering this Act somewhat in detail, I propose to refer to the Royal Commission Report recently issued, and note the changes there suggested. It is a curious fact that one of the most important sections of the Act of 1903 is the first, which provides: "If any person drives a motor car on a public highway recklessly or negligently, or at a speed or in a manner which is dangerous to the public, having regard to all the circumstances of the case, including the nature, condition, and use of the highway, and to the amount of traffic which actually is at the time or which might reasonably be expected to be on the highway, that person shall be guilty of an offence under this Act," and in conjunction with this might conveniently be read Section 9, which also provides: "Section 4 of the principal Act (which relates to the rate of speed of motor cars) is hereby repealed; but a person shall not, under any circumstances, drive a motor car on a public highway at a speed exceeding twenty

miles per hour, and, within any limits or place referred to in regulations made by the Local Government Board with a view to the safety of the public on the application of the local authority of the area in which the limits or places are suitable, a person shall not drive a motor car at a speed exceeding ten miles per hour." It is therefore evident that the public are well protected, as proceedings may be taken against an offender under either or both of these sections of the Act. Several cases on both sections have been before the courts, and it may be of interest here to briefly refer to them: firstly, that of *Rex* v. *Wells* (91 L. T. Rep. 98), where defendant was summoned and fined for driving "at a speed or in a manner which was dangerous to the public." It was here held that the conviction was bad for duplicity, the section creating two separate offences; and more recently it has been held (*Hargreaves* v. *Baldwin*, 93 L. T. Rep. 311), where defendant was driving a motor car "in a manner which was dangerous to the public," that evidence of speed could be taken, even although "driving at a speed dangerous to the public," was a separate and distinct offence under the statute. The most recent case is that of *Elwes* v. *Hopkins* (94 L. T. Rep. 547). The appellant was convicted of driving a motor car on the public highway "at a speed dangerous to the public, having regard to all the circumstances of the case." On appeal at Quarter Sessions the respondents tendered evidence, which was accepted, as to the traffic which might reasonably be expected to be on the highway, and on appeal to the Divisional Court the appeal was dismissed. The introduction of the speed limit has no doubt caused the existence of what are commonly known as "Police traps," but more happily referred to in the Commissioner's Report as "Police controls." The "controls" are usually placed on unfrequented open stretches of roads where almost any speed is safe, whilst at dangerous corners, cross roads, busy thoroughfares where there is most danger to the public, the police are scarcely ever to be found. It is a curious fact, however, as appears by the evidence before the Commission, that in thirteen out of forty-three counties in England and Wales no proceedings were taken under Section 9, the police authorities relying entirely upon Section 1, whilst in eight counties there were only a total of five for exceeding the speed limit. It therefore follows that out of eighty-eight counties forty-six dispensed with the section entirely. . . . As regards penalties for infringement of the regulations, these are far heavier under the Act of 1903 than under the 1896 Act. It is to be noticed, however, that a person is not to be convicted of exceeding the speed limit merely on the opinion of one witness, but it was held in *Plancq* v. *Marlis* (94 L. T. Rep. 577) that the opinion of a sergeant and a stop-watch takes the case out of the statute Under this particular section, warning at the time of the alleged offence must be given to the motorist, or notice sent to him within twenty-one days. I had the pleasure of appearing for a client where it was admitted in cross-examination that no warning was given at the time, but a constable called upon him within twenty-one days and intimated that there was an intention to prosecute. The Bench, upon objection being taken, very properly held that a constable was not a "notice," the Act clearly intending that the intimation, if not given at the time of the offence, must be followed in writing, and the summons was accordingly dismissed. It is satisfactory to note that the Royal Commission are of opinion that twenty-one days is too long a time within which to give notice of intention to prosecute, and suggest that seven days is a more reasonable time. Such a lengthy period places the motorist at a disadvantage in obtaining evidence in support of his defence. Any person ordered to pay a fine of over 20s. may appeal, but it was held in *Rex* v. *Novis* (93 L. T. Rep. 534) the costs added could not be taken into account in ascertaining whether there is a right to appeal. Having dealt with perhaps one of the most important clauses in the Act at present governing the motoring community, I propose shortly to refer to amendments proposed by the Royal Commission, dealing specifically with certain new matters it is suggested to legislate upon. Taking the sections as they appear in the Act of 1903, we have the suspension of license and disqualification (section 4), by which, shortly, it is provided that a person shall possess himself from the local authority in the district where he is resident with a document, for which he pays the sum of 5s., entitling him to drive a motor car upon the highway, the only qualification being that he must have attained the age of seventeen years for motor cars, and fourteen in that of motor cycles. This, on the face of it, is most unsatisfactory, not only in the interests of motor-car owners, but of the general public, and some amendments, it is felt, are necessary by which it will become compulsory on the part of any person making application for a license to drive that he had undergone an examination both as to his fitness to drive and as to his character and medical fitness. It is well known that a large proportion of the accidents we see recorded in the daily press are due to the fact that the vehicle is in the hands of a man entirely without training, and it is a noticeable fact that even a lunatic or blind man can, by payment of 5s., obtain a license to drive. Possibly, however, if the suggestion that the owner when present on the car as well as the driver should be made responsible for all acts of his servant, would to a great extent put a check upon recklessness in driving, which at the present time is only too common, and indulged in by skilled as much as by inexperienced drivers. As to endorsement of license, it is generally admitted amendment is necessary, leaving the matter of endorsement entirely in the discretion of the bench. Why should it be compulsory that the license of a driver must be endorsed because his tail lamp had gone out only a few minutes before the constable made his appearance? whereas the driver of a furniture van can take up three-fourths of the road in the darkest of nights and travel without a tail lamp with the utmost impunity. No reasonably-minded person, even although a motorist, can raise the slightest objection to the sensible suggestions made by the Royal Commission in its report by which it is proposed to make the owner or hirer of a car responsible for the negligence of the driver if it can be shown that he was an abetting party and present at the time. Many police officials labour under a mistaken idea that they can with impunity demand not only to see the license of the driver, but also examine it, which, if held to be good in law, would place the motorist at a disadvantage; for we can readily imagine a case where under some slight pretext the license is demanded the constable, upon seeing an endorsement, would be encouraged to proceed with a prosecution which otherwise he might have hesitated in doing. By mere accident it is possible, as I have personally experienced, to leave the license in another suit of clothes when changing; yet this cannot be accepted as an explanation. In this it is proposed by the Royal Commission that the license shall be produced within a reasonable time of the demand, although not forthcoming at the moment. There is, as the law now stands, no means by which an unfortunate motorist may obtain a clean license free from endorsement. The Royal Commission, however, make a valuable suggestion, and propose that after a period of two years, during which the driver has been fortunate enough to escape prosecution, or, as in many cases, I regret to say, persecution, he may, upon application, obtain a clean license, and begin a fresh life in his motoring career. Forgery of identification marks is an offence under the Act of 1903, and punishable accordingly. Cases have been found, fortunately few in number, where the driver of a car carried, in order to escape identification, several numbers, and changed them from time to time; such conduct cannot be too severely dealt with, and nothing more unsportsmanlike could be imagined. Upon the duty of a motorist to stop in case of accident, section 6 provided, under a penalty of fine or imprisonment, that "if an accident occurs to a person whether on foot or horseback or in a vehicle, or to any horse or vehicle in charge of any person owing to the presence of a motor car on the road, the driver shall stop and, if required, give the name and address of the owner of the car and the registration mark or number of the car." It will be noticed that the motorist is not bound to stop in cases of accidents to dogs and sheep, troublesome as they no doubt are; the Royal Commission recommend that it shall be incumbent upon the motorist to offer his name and address where an accident has occurred. Before concluding my paper I might refer to one or two important items mentioned in the Royal Commission's report, and with regard to which special legislation is suggested, viz. smoke, smell, and noise caused by excessive vibration or the sounding of horns. By section 30 of the Locomotives on Highways Act, 1878, it is provided that "every locomotive used on any turnpike road or highway shall be constructed on the principle of consuming its own smoke; and any person using any locomotive not so constructed, or not consuming as far as practicable its own smoke, shall be liable to a fine not exceeding five pounds for every day during which such locomotive is used on any such turnpike road or highway." It is apparent that the Legislature intended by this Act to control the emission of black smoke from traction engines driven by steam, the internal combustion petrol engines being practically unknown at that date. Progress in its development was apparent, and to enable these vehicles to run on the road, although by no means perfect in their construction, section 1 of the Locomotives on Highways Act provided, *inter alia*, that if the car or light locomotive, as it was there called, was so constructed to consume its own smoke except for some temporary or accidental cause, such vehicle should be exempt from prosecution for such an offence. No doubt the Legislature in making this provision were impressed with the fact that the motor industry was but in its infancy, and in their wisdom provided for possible accidents in the emission of noxious vapour for some accidental or temporary cause, not through the wilful act of the driver. . . . The matter of the emission of smoke is no doubt a serious one. Who can pass through London without feeling it? The nuisance has become almost intolerable, and no wonder the witnesses who appeared before the Royal Commission spoke very strongly on the subject, with the result that a recommendation was made by which it shall be an offence to cause or permit the emission of smoke or visible vapour from a motor car on a public highway in such quantity as to be an annoyance or danger to the public. It would be interesting to know whether a police constable can, without complaint being made, initiate proceedings in such a case.

The Merchant Shipping Bill.

Mr. S. D Cole (Bristol) read a paper in which he said:

The Merchant Shipping Bill, introduced this year by Mr. Lloyd George, as President of the Board of Trade, will, if it passes, make a number of important changes in the rules of law which regulate our shipping industry. The measure demands attention by reason of the importance of its proposals, but it is of special interest to this society because the Cabinet Minister who is in charge of it is one of our members. The Bill was introduced in the House of Commons by Mr. Lloyd George on the 20th of March. It was read a second time a week later, and referred to the Standing Committee on Trade. The committee completed its consideration of the measure in seven sittings. The skill with which the President of the Board of Trade piloted the Bill through this stage has been matter for comment. The third reading was to have been taken before Parliament adjourned, but it was postponed, and will now be part of the business for the first day when the House of Commons reassembles on the 23rd day of October. As at first drafted, the Merchant Shipping Bill consisted of forty-three clauses; but, as amended by the

Committee, it now contains seventy-seven clauses. It is based upon the recommendations of three separate committees which reported during 1903 and 1905, and its object is to make such changes in the law as will benefit both shipowners and seamen. The interests affected by its provisions are so numerous, so varied, and, with regard to some points, so conflicting that the measure has necessarily been the subject of a great deal of criticism; but there can be no doubt that it is a serious attempt to remedy a number of the grievances of the various sections of the shipping community, and, on becoming law, it will probably bring about substantial improvements in the British Mercantile Marine. Two leading ideas seem to be embodied in the Merchant Shipping Bill. One is the adoption of the principle of enforcing regulations which have safety for their object against the ships of all nationalities trading to our ports. The freedom hitherto enjoyed by foreigners from the obligation of complying with the British rules already enforced against British ships will come to an end. The other leading idea is the improvement of the food and conditions of service of the British sailor. There are a great many matters of detail dealt with which do not fall into any broad classification, but the two main principles which have been referred to find expression in many places throughout the measure. The safety regulations which are to be applied to foreign ships are those relating to load-line, detention when ship unsafe owing to defective equipment, shifting of grain cargoes, and carrying of life-saving appliances. A period of two years is proposed to be allowed within which foreign shipowners will be able to make their vessels comply with our requirements, which (with one exception) will not be enforced until the end of that time. From the shipowner's point of view the application of the Plimsoll mark—as the load-line is commonly called—to foreign ships removes an undue advantage which the foreigner has been considered to have had hitherto, inasmuch as a foreign ship might be loaded deeper and carry more than a British vessel of the same size. It happens, however, that by the revision of the freeboard tables early this year, the Board of Trade gave the British shipowner the power to load somewhat more deeply than before, and so the competitive advantage accruing under the Bill will not be so great as it would have been if our own regulations had not recently been modified. It may be noted regarding this point that statements have been made to the effect that the raising of the Plimsoll mark on British ships will render them less safe, and, if the statistics of loss of life at sea bear out these allegations, there will undoubtedly be a demand for a return to the freeboard tables which have just been superseded. Occurrences showing that the lives of men engaged at sea have been in danger owing to some of the crew not being able to understand orders given in English led to the inclusion of the very important clause which comes at the end of Part I. of the Bill. With the object of protecting lives on British ships it is provided that the officer before whom a seaman is engaged in the United Kingdom, or at any port within home trade limits, shall not allow the seaman to sign the agreement unless he speaks sufficient English to understand orders, but the section will not apply to British subjects or inhabitants of British protectorates or to Lascars. This clause was the subject of much discussion in Committee, and, at the suggestion of Mr. Havelock Wilson, M.P., the wording was altered so that it will take effect at the end of 1907 instead of a year later, as at first proposed. We come now to the clauses intended to improve the food and conditions of service of British seamen. With regard to food, Mr. Lloyd George said in introducing the Bill that the vast majority of shipowners improved upon the Board of Trade scale, but a very considerable minority of sailing ships and tramps provided food which was nothing better than a miserable, monotonous scale of salt beef, biscuits, and tea and sugar. Undoubtedly poor food is one of the reasons for the lack of British seamen in our mercantile marine; and now that the standard of living on board ships is to be raised, an alteration in the proportion of British seamen employed may be hoped for. Hitherto the crew have had the right to lodge a complaint, but there has been no schedule, and that probably explains the lack of formal complaints. Now there is a detailed list of things to be provided, and it will be a simpler matter to decide whether the law has been broken. Another new regulation requires that after the end of next year every British foreign-going ship of 1,000 tons (gross) or more going to sea from the British Islands, or any port within home trade limits, shall carry a certificated cook. The provisions as to relief and repatriation of distressed seamen, and seamen left behind abroad, include a number of amendments of the law which are considered to be required in the interests of good administration, but they do not call for comment here. The same remark applies to most of the clauses in the Bill which are grouped under the heading "Miscellaneous," but there are two clauses in this Part to which I should like to refer. The first is Clause 51 in the Bill as amended. It proposes an alteration in the method of ascertaining the net register tonnage of ships, which is the figure upon which port dues and other charges are calculated. This clause provides that spaces used for the storage of provisions and water for the crew and spaces used for water ballast (other than a double bottom) shall be deducted from the gross tonnage in ascertaining the net register tonnage, in addition to the deductions already allowed under the existing regulations. The object in view is that shipowners may provide ample accommodation for the wants of the crew without being penalised by having to pay port dues on spaces not used for carrying cargo and earning freight. The clause prevents the burden from falling on the shipowner, but it does this at the expense of dock authorities and pilots, whose receipts will be diminished by the reduction in net register tonnage which the clause will bring about. There does not seem to be any justification for causing dock authorities and pilots to suffer loss of income in order that seamen may benefit. Representations are, in fact, being made to the Board of Trade on behalf of the interests adversely affected, and it may be that the arguments in favour of a modification of this clause will prevail. The whole question of tonnage measurement is a very complicated and difficult one, and it is noteworthy that the members of the committee appointed two years ago by the Board of Trade to inquire into the subject were unable to agree. Their report was presented while the committee stage of the Merchant Shipping Bill was in progress, but the recommendations of the majority were dissented from by other members who made conflicting recommendations. The other clause to which I wish to make make special reference is the one putting an end to the granting of British pilotage certificates to foreign captains. A year ago I read a paper before this society calling attention to the alien pilotage question, and pointing out that existing conditions might involve a grave national danger if we became engaged in a war with a maritime power. When the Merchant Shipping Bill was introduced into the House of Commons it did not contain any provision with reference to alien pilotage certificates, but in the debate quite a number of members commented on the absence of a clause dealing with this matter, and afterwards Mr. Lloyd George himself moved in Committee the insertion of the necessary words. In doing so, he read a report made to the Admiralty by the Director of Naval Intelligence expressing the opinion that the granting of these certificates to aliens would produce a possible danger to ourselves in war, and that the withdrawal of such a privilege would correspondingly diminish that danger. The clause was added to the Bill, and there seems to be a fair prospect that the hope which I expressed last year will be realised, namely, that an end will soon come to a state of things which has been declared to be "a glaring injustice to British pilots, and a source of great danger to the country in time of war." The fact that even after the committee stage was concluded the Merchant Shipping Bill was the subject-matter of an important deputation to the President of the Board of Trade is one of many indications that it is a measure of great importance to all sections of the shipping community. It may still be amended in some particulars, but there seems every reason to anticipate that it will become law before the end of the year, and in that event every one will re-echo the hope expressed by Mr. Lloyd George that the measure may be beneficial to all those concerned in our mercantile marine—the greatest the world has ever seen.

Our County Courts: The Necessity for a Reform in the Procedure.

Mr. J. H. Simpson (Manchester) read a paper in which he said:

In every action in the county court the plaintiff has to fill up an application form, which contains the names and addresses of the parties, the amount of the claim, and a short description thereof. Where the claim exceeds £2, the plaintiff must also supply two copies of a detailed statement of the claim. The above two forms suffice for an ordinary summons, and these he takes to the registrar's office at the county court, where a clerk fills up what is called the plaint note. This plaint note gives the names of the parties, the date when the action will be tried, and various other formal details. The plaintiff pays the fee for the issue of the summons, whereupon the plaint note is handed to him. This plaint note fixes the day when the action will be tried—a day, by the way, of probably great inconvenience to the plaintiff or to the defendant, or perhaps both. From the particulars supplied by the application form the registrar's clerk fills up two sealed copies of what is known as the "county court summons." One of such sealed copies is handed to the High Bailiff for service upon the defendant. A little reflection will now cause one to consider whether a more circumlocutory method could be devised for the attainment of a very small object. An examination of the precipe or application form, with the plaint note and the summons itself, will easily prove that of the three forms the application form is if anything more difficult to fill up than either the plaint note or the summons. The filling up of the application form, the plaint note, and the summons entails the work of three persons—viz. the plaintiff, the entering clerk, and the summons clerk—and yet all three forms only convey the same information. In the High Court of Justice the plaintiff fills up three copies of the writ of summons—one to file at the court, one to serve on the defendant, and one to be retained by the plaintiff—and these three copies serve the purpose of the application form, the plaint note, and the summons. Having criticised the manner of issue of an ordinary county court summons, I will now direct attention to what is called a county court default summons. A default summons may be issued for any debt not exceeding £100. It will be issued without leave where the claim is for the price of goods which were sold to the defendant to be used or dealt with in the way of his trade, and in other cases where the claim, being not more than £100, exceeds £5. In cases not within the above classes, leave must be obtained from the registrar before a default summons can be issued. To issue a default summons the plaintiff has to fill in the application form, to make two copies of his particulars of claim, and to make an affidavit verifying the debt. The supposed advantage of a default summons over an ordinary summons is that the plaintiff can obtain judgment against the defendant without the necessity of attending the county court to prove the claim—that is to say, where the defendant does not take the trouble of detaching a slip of paper attached to the summons, signing same, stating his intention to defend the action, and forwarding it to the registrar of the court. Upon receipt of such notice the registrar forwards to each party a notice stating the date when the action will be heard. Could there possibly be a greater farce than this? The plaintiff has all the extra trouble of making an affidavit verifying his claim, and all the

defendant has to do to delay matters is to detach the slip of paper, and, without in any way stating the nature of his defence, merely to forward the slip to the registrar. Every wide-awake defendant forwards this notice. This default summons in its present form is a sham and delusion; it was given as a sop to those crying out for a reform of the county court procedure, but it is an utter failure, and worse than useless. Having disposed of this inadequate attempt at reform, I will now put forward my suggestions as to the form in which a county court summons should issue, but before doing so I will again draw attention to the salient points to be remembered in the drawing up of a county court summons. In the vast majority of cases, I might almost say in 95 per cent. of county court actions, the defendant owes the amount sued for, and the only question at issue between the parties is, "How much can the defendant pay in monthly instalments to satisfy the plaintiff's claim?" If the defendant admits the debt, what necessity is there for any attendance by the plaintiff and his witnesses at the court to prove the claim? The question of the amount of monthly instalments can surely be satisfactorily solved without the necessity of both parties wasting the greater portion of the day in the county court. A man is sued because he is short of money, and the court thereupon devises a method by which he is further mulcted in the shape of a loss of almost a day's wage, simply to decide how much a month he shall pay. My suggestion is:

(1) That the present application form, the plaint-note, the ordinary summons, the default summons, and the summons under the Bills of Exchange Act should be abolished.

(2) That there should be one uniform summons, to serve alike the purposes of the application form, the plaint note, and the summons.

(3) That such summons be in the form as set out hereafter.

(4) That the defendant should have sixteen days wherein either to pay the amount, or to object to a suggested mode of payment, or to put in his defence to the claim.

(5) That such objection or notice of defence might either be by personal attendance at the registrar's office at any time during the usual office hours within such sixteen days, or by forwarding a notice to the registrar by prepaid letter post (particulars of which notice are set out hereafter).

(6) That the summons should state the following particulars, viz.:—(*a*) The usual heading of the action, as in an ordinary county court action. (*b*) A notice that the defendant has sixteen days wherein to pay the amount due, or to object to a suggested mode of payment, or to put in his defence to the claim. (*c*) That such objection or notice of defence may either be by personal attendance at the registrar's office or by filling up two copies of one of the forms endorsed upon the summons marked "A" and "B," and forwarding same to the registrar. (*d*) Particulars of the claim, with the amount due for costs. (*e*) A notice by the plaintiff of his consent to accept the amount due by monthly instalments, and stating the amount of such instalments. (*f*) A notice that in default of the defendant appearing an order will be made for him to pay the amount due by such monthly instalments, and that a sealed copy of such order will be forwarded to him by prepaid letter post. (*g*) A notice that in default of payment of any one instalment execution may issue against his goods, or that he may be committed to prison under the provisions of the Debtors Act, 1869. (*h*) The usual formal notices to be found on a plaint note and ordinary summons, particulars of which need not here be indicated.

(7) There should be endorsed upon the summons copies of two forms which I will call Form "A" and Form "B." Form A should contain an admission of the debt, particulars of the defendant's means, and a notice that the defendant cannot pay the monthly instalment suggested on the summons, but can pay a reduced amount, mentioning the same. Form B should contain a notice signed by the defendant or his solicitor stating that he has a defence to the action, and also stating the nature of such defence. Two copies of such notices should be forwarded to the registrar—one for the use of the court, and the other to be sealed and forwarded by the court to the plaintiff, with a further notice to both parties stating when, under Form A, they must attend before the registrar to decide upon the question of the monthly instalments, or, under Form B, giving the date when the action will be tried before the judge. The compulsory insertion of a notice on the summons as to the amount of monthly instalments to be accepted in payment of the debt would be a grand reform, and would be satisfactory to all parties, not omitting the registrar of the court, who, on an ordinary court day, must indeed feel wearied of making the many monthly orders, often sitting five or six hours for that one purpose. The plaintiff would not be inclined to fill in an exorbitant amount for the instalment, knowing that such a procedure would cause the defendant to fill in Form A, and compel the plaintiff's appearance before the registrar; and to the defendant the proposed reform would be a veritable godsend, as without any trouble at all he would know what his monthly payments were. I might further suggest that a rule of court might be made whereby in all claims not exceeding £10 a plaintiff would be debarred from asking more than payment per month of 2s. in each £ of the claim; thus the highest order on a £5 claim would be 10s. monthly, except where the goods are sold in the way of defendant's trade. . . . The question of the service of a county court summons is an important one, and I here propose drawing attention to it and suggesting a reform. In the case of an ordinary summons, service has at present to be effected by a bailiff of the court, and personal service is not necessary. The indorsement of service generally reads thus: "Served, etc., by delivering the same at the dwelling-house directed on the summons to a man who said he would give it to the defendant." Now, this method of service causes great injustice and annoyance to both parties in the action. To the plaintiff, because a defendant may, after judgment, come to the court and swear that he has had no knowledge of the service of the summons, and upon an affidavit to that effect he can obtain an order for a new trial, and thus put the plaintiff to all the trouble, expense, and annoyance of proving his claim at the court twice over. To the defendant, in that in many cases the summons is concealed from his knowledge, for instance, where the wife has obtained credit without the knowledge or consent of the husband, and the defendant knows nothing of the matter until he finds the bailiffs in possession of his house. Is it just that any man should have his home stripped by an execution upon his goods through such a slipshod service of a summons, which, without any wilful act of the party on whom the summons is served, may be put aside and forgotten? Note carefully the words, "By delivering the same at the dwelling-house there directed to a man who said he would give it to him." It seems a wonder how such a method of service can have existed so long. In the first place, why confine the service of summonses to bailiffs? Why cannot the plaintiff, or any one in his employ, or the solicitor or his clerk, or even a paid process server, serve the summons? Such a method answers most successfully in all High Court matters, and why cannot it answer in county court matters? Of course, the summonses in such cases would have to be served personally, and an affidavit of service made and filed in the court. Where a defendant cannot personally be served I would suggest an easy form of substituted service, by allowing service to be made by prepaid registered post letter, after the filing in the court of an affidavit that efforts have been made to serve the defendant personally, but without success. It will probably be argued that this is making matters more difficult for plaintiffs in small cases. But my answer is: Why should not a poor defendant have the same justice meted out to him as his richer friend and defendant? In High Court cases we cannot simply leave the writ at defendant's house, and therefore why should we be allowed to do it in small county court matters? This compulsory service might injure credit. My answer to this is: So much the better for everybody. My present suggestions for reform are certainly not to encourage credit, but to deal with the grevious loss of time at present expended in these petty cases.

In the discussion which ensued the following gentlemen took part: Mr. C. H. Pickstone, Mr. E. R. Cook (London), Mr. T. A. Nelham (Manchester), and Mr. Corbett.

Owing to the lateness of the hour, the paper by Mr. H. K. Wood (London) on "An Aspect of Modern Legislation," and that by Mr. J. J. Coulton (King's Lynn) on "Legislative and Judicial Systems," were not read.

Votes of Thanks.

Votes of thanks were passed to the Manchester Law Association and others who had given hospitality to the members and otherwise assisted in making the meeting a success.

Ship Canal, &c.

On this day a specially conducted visit was paid to the Manchester Ship Canal, Docks, and Trafford Park, and, as on the preceding day, a number of mills and works were thrown open to inspection. In the evening Mr. Beerbohm Tree and his company appeared in "Colonel Newcome" at the Theatre Royal, and Mr. William Greet's principal London company in "The Earl and the Girl" at the Prince's Theatre, all the stalls and dress circle seats at both theatres having been reserved by the Manchester Law Association for their guests.

THURSDAY.

There were two excursions on Thursday, a special train leaving in the morning for Bakewell, where carriages were provided to convey the party to Chatsworth House, luncheon being served in the grounds. The party then drove through the park and *viâ* Rowsley to Haddon Hall, where tea was provided.

The second excursion was to Windermere by special train, where carriages were provided to convey the party to Bowness, and after luncheon a special steamer took them round the lake, and there was tea at Windermere.

In the evening there was a conversazione at the University of Manchester on the invitation of the council of the university to meet the members of the Classical Association.

Members were admitted to the privileges of temporary membership of the principal clubs and libraries, and various links were placed at the disposal of those who desired to play golf.

Solicitors' Benevolent Association.

The annual general meeting of the Solicitors' Benevolent Association was held at Manchester on Wednesday in the Mayor's Parlour, Town Hall, Mr. Edgar (Manchester) taking the chair.

The annual report of the directors stated that the association has now 3,791 members enrolled, of whom 1,261 are life and 2,530 annual subscribers. Seventy-one of the annual subscribers are in addition life members of the association. The board deeply regret to record the decease of two of their colleagues—viz., Mr. Charles Edward Mathews, Birmingham, and Sir Augustus Helder, Whitehaven, in whose places as directors they have elected Mr. Richard Alfred Pinsent, Birmingham, and Mr. Lewis Thomas Helder, Whitehaven. Mr. Charles Goddard, London, has also been elected a director in place of Mr. Henry Manisty, resigned. A resolution would be moved at the general meeting, asking the members to appoint Mr. Archibald Keen as one of the auditors

to fill the vacancy caused by the retirement of Mr. Thomas John Pitfield, who had kindly served the office for some years past. The net gain from the anniversary festival of over £1,300 was very gratifying. Included in the receipts was a legacy of £200 (less duty) under the will of the late Mr. William Joseph Dewes Andrew, and a sum of £2,100 from the executors of the late Mrs. M. S. Townsend, pursuant to terms of settlement arranged in an action kindly conducted on behalf of the association by Sir George Lewis, Bart. These legacies had been invested by the purchase of £2,353 10s. Water "B" Stock. During the year your directors decided to sell £10,000 of India 3½ per cent. Stock, and to reinvest the proceeds equally in New Zealand 3 per cent. Stock and Victoria 3 per cent. Inscribed Stock. During the year 225 grants were made from the funds, amounting to £5,265. Of this sum three members and thirty-six members' families received £1,560, while forty-two non-members and 144 non-members' families received £3,705. The sum of £175 was also paid to annuitants from the income of the late Miss Ellen Reardon's bequests; £28 to the recipient or the "Hollams Annuity, No. 1"; £30 to the recipient of the "Hollams Annuity, No. 2"; and £30 to the recipient of the "Victoria Jubilee Annuity (1887)." The sum of £240 was also paid to pensioners from the "Victoria Pension Fund." The total relief granted during the year therefore amounted to £5,768. The board had received a notification that the late Miss Mary Jane Rigail Kinderley bequeathed her freehold house at Preston, Brighton, together with the residue of her estate, to the association upon certain trusts which were now under consideration. The amount of the special fund which would be received under this valuable bequest would probably be about £10,000.

On the motion of the CHAIRMAN, the report was unanimously adopted.

Law Students' Journal.

Law Students' Societies.

LAW STUDENTS' DEBATING SOCIETY.—Oct. 9.—Chairman, Mr. William G. Weller.—The subject for debate was: "That it was desirable to found a national opera house for the performance of operas in 'English.'" Mr. C. H. Gurney opened in the affirmative; Mr. G. E. D. Warmington opened in the negative. The following members also spoke: Messrs. Krans, Hugh Rendell, A. J. Vere Bass, Will Pleadwell, P. B. Henderson, H. M. Moss, C. E. Bartlett, Oates, and T. Harston. The motion was lost by nine votes.

Legal News.

Appointments.

Mr. A. F. LEACH, barrister-at-law (Assistant Secretary, Board of Education), has been appointed a Charity Commissioner for England and Wales.

His Honour Judge Sir THOMAS SNAGGE has been appointed to represent his Majesty's Government as Senior Delegate at the forthcoming International Congress in Paris for the suppression of the White Slave Traffic.

Mr. SIDNEY ST. J. STEADMAN, solicitor (of the firm of Steadman, Van Praagh, & Gaylor), has been appointed a Commissioner for the Courts of Manitoba, British Columbia, Nova Scotia, and Ontario.

Changes in Partnerships.

Admission.

Mr. S. B. Cohen, solicitor, of Audrey House, Ely-place, London, has, as from the 1st of September last, taken into partnership Mr. CECIL WILLIAM DUNN, of 9, Drapers'-gardens, E.C., who has for the past eighteen years practised as a solicitor in London. The firm will practise both at Audrey House, Ely-place, E.C., and 8, Drapers'-gardens, E.C., under the style of S. B. Cohen & Dunn.

Dissolutions.

ROBERT POTTER BERRY and AMOS BROOK HIRST, solicitors (Berry, Berry, & Hirst), Huddersfield. Sept. 27.

CHARLES HERBERT JAMES MARSDEN and JOSEPH GROVES, solicitors (formerly under the style or firm of C. H. J. Marsden & Groves, and lately under the style or firm of Marsden & Groves), Bradford and Denholme. Sept. 30. The said Charles Herbert James Marsden will continue to practise in his own name at the same address.

JOHN RICHARD STUBBS, and THOMAS DUNCAN HENLOCK STUBBS, solicitors (Stubbs & Stubbs), Middlesbrough. Oct. 1. By the retirement from the said firm of the said John Richard Stubbs; the said Thomas Duncan Henlock Stubbs continues the said practice in his own name. [*Gazette*, Oct. 5.

JOHN KELLY WHITE and ALBERT AMBROSE STRONG, solicitors (Gibbs, White, & Strong), 4, Eastcheap, London, E.C. Sept. 29. [*Gazette*, Oct. 9.

General.

There is to be the usual special service in Westminster Abbey on the opening of the Law Courts.

We learn from the *Financial News* that a "Law Integrity Insurance Company" has been registered.

The annual dinner of his Majesty's judges will take place at the Athenæum Club on Wednesday evening, the 24th inst. The Lord Chief Justice will preside.

A judge who liked to visit the prisoners he had sentenced, and sympathize with them, says the *Evening Standard*, talked with one man who insisted that he was no criminal, but only a victim. "A victim of what?" asked the judge. "I'm a victim of the figger thirteen." "Thirteen?" "Yuss, thirteen—one judge and twelve jurymen?"

Lawrance, J., has fixed the following commission days for the Autumn Assizes on the South-Eastern Circuit: Cambridge, Thursday, October 25; Ipswich, Tuesday, October 30; Norwich, Saturday, November 3; Chelmsford, Saturday, November 10; Hertford, Friday, November 16; Lewes, Wednesday, November 21; Maidstone, Wednesday, November 28; Guildford, Thursday, December 6.

Mr. Richard Peter, of Launceston, who entered upon his ninety-eighth year this week, is probably, says the *Daily Mail*, the oldest British magistrate. Despite his great age, he is one of the most regular attendants at the sittings of the justices, while his faculties are unimpaired, and his legal knowledge is always willingly placed at the disposal of his brother justices. He was for many years town clerk of the borough, a position which one of his sons now holds, and he has also occupied the mayoral chair.

The release of Mr. George Edalji, the solicitor who was sentenced to seven years' penal servitude for horse-maiming, is, says the *Evening Standard*, expected to take place on the 23rd of this month. It will be remembered that after his conviction there was a strong appeal for his immediate release on the ground that he was innocent, and a petition in his favour signed by upwards of 10,000 persons, including several well-known King's Counsel, was presented to the Home Secretary. Subsequently his sentence was reduced by four years.

The following are the arrangements made by the judges, A. T. Lawrence and Sutton, JJ., for the business of the Autumn Assizes on the Northern Circuit: The commissions will be opened at Carlisle on Thursday, November 1; at Lancaster on Monday, November 5, at Manchester on Thursday, November 8; and at Liverpool on Tuesday, November 27. There will be no civil business at Carlisle or Lancaster, but at Manchester and Liverpool there will be both civil and criminal business. Civil business will begin at Manchester at 11.30 and at Liverpool at 11 o'clock on the day next after the commission day.

Mr. Harry L. Price, the vice-president of the Incorporated Society of Accountants and Auditors read a paper at the annual conference of the society, in which he remarked that, seeing that the advantages of keeping a debtor undischarged were not very obvious, and his capacity for mischief was so familiar, he leaned to the conviction that there should be a periodic consideration of all cases, say half-yearly, and an effort made, as soon as might be, to rehabilitate the debtors as responsible citizens. In addition, it would, in his view, be useful to clothe the judges having bankruptcy jurisdiction with powers to punish summarily, by imprisonment, those who were proved to have committed such offences as would, under the present Act, disentitle a bankrupt to his discharge. Particularly should this apply to the omission to keep such records of trading as would enable accurate accounts to be prepared.

The following notification from the Foreign Office is published in the *London Gazette*. A despatch dated the 5th of September has been received from his Majesty's Ambassador at Tokio on the subject of the real property of foreigners within the jurisdiction of the Governor-General of Kwantung. His Excellency reports that the Japanese Government have decided that applications for the establishment of rights in connection with such property may be made to the Japanese Foreign Office through the medium of the official representative in Japan of the applicant's country, without a visit by the owner or his agent being necessary. All applications must be accompanied by documentary proof, in which a list of the property, its nature, quantity, and value, and the date of its acquisition are given. The application should be in Japanese, but when unavoidably necessary it may be made out in English or French.

The annual report of the Board of Trade, just issued, says that the total number of cases of bankruptcy and deeds of arrangement was 8,603, a decrease of 28 on 1904; the liabilities were estimated at £9,674,470, a decrease of £2,411,887, and the assets at £4,390,582, a decrease of £1,379,755; the estimated loss to creditors was thus £7,665,088, a decrease of £1,706,692. The report says, with reference to the decline in the number of cases: "This slight decrease is entirely accounted for by the falling off in the number of deeds to the extent of 246, as compared with the number in 1904, while the number of bankruptcies was the highest during the past ten years, and shews an increase on 218 on the number in the preceding year. There is a marked decrease under both forms of winding up in the estimated amount of liabilities, of assets, and of loss to creditors." There is a decrease of £320,717 in the liabilities of bankrupt solicitors.

Mr. T. Williams Nussey writes to the *Times* a long letter on the Land Tenure Bill, as to which, he says, "it has long been an open secret that, when Parliament assembles in October, the Government will afford facilities; and Lord Carrington now informs us that these facilities will be extended sufficiently to enable the measure to pass the Commons." After stating the provisions of the Bill (which have been fully discussed in the SOLICITORS' JOURNAL), he concludes by saying that the Bill penalizes the good landlord in an attempt to force the hand of the bad one. "What

form it will take, after a process of 'emasculation' by Lord Carrington, I do not profess to know; but, as it stands, it would, as I think, create much friction between landlord and tenant, with but little compensating benefit. It would damnify the incoming tenant by increasing the amount of the valuation which he would have to pay; it would open wide the door to the speculative farmer, while it would do nothing for the man who has for years farmed his holding with industry and skill."

In giving his decision at the Clerkenwell County Court on the 4th inst. in a case which he said disclosed a distressing amount of perjury on defendant's part, Judge Edge, according to the *Daily Mail*, said that a few lines inserted in an Act of Parliament would do much to check the glaring perjury that now went on in the courts. Recommendations had been made by the judges, but Parliament—he did not refer to the present one more than to any other Parliament—seemed to think it was better to let perjury go unpunished rather than risk the chance of an acquittal by a jury. It was one of the saddest features in the English life of to-day. The perjury in the law courts was growing more and more common. People went into the witness-box and took the oath, knowing at the same time that they were going to make a statement which was altogether the opposite of the truth. They did it, knowing there was little chance of being punished, and they lied with a coolness and deliberation which was enough to stagger one. How long it would be allowed to go on unchecked he did not know.

A tradition has, says a writer in the *Globe*, survived among the members of Lincoln's-inn that the name of their inn is derived from the Earls of Lincoln. Henry de Lacey, "the last and greatest man of his line," who died in 1312, is supposed to have assigned the family residence in Holborn to a body of lawyers. Serjeant Pulling, in his Order of the Coif, refuses to believe in this "fond tradition of the old members of the Honourable Society of Lincoln's Inn, to associate the name of the famous Earl of Lincoln with the institution of their inn," and G. F. Turner, in a recent contribution to the *Athenæum*, suggests another explanation of the origin of the inn. Mr. Turner, who has been examining the chartulary of the Abbey of Malmesbury, in the Cotton collection at the British Museum, has discovered that the Abbot's mansion in Holborn was known as Lincoln's-inn in 1380. The property was formerly owned by Thomas of Lincoln, a serjeant practising in the Court of Common Pleas, whose name appears in the Year Books of Edward III., and Mr. Turner's researches lead him to say that "it obviously acquired the name of Lincoln's-inn from Thomas of Lincoln.

At the meeting of the International Law Association at Berlin on the 3rd inst., says the *Times* correspondent, Mr. Justice Kennedy read an important paper on "The Exemption of Private Property at Sea from Seizure." He gave a history of the subject from the legal and international point of view, and then dealt with its humanitarian and commercial aspects and with the difficulties which continued to stand in the way of international regulation. In spite of these difficulties he still believed that a satisfactory solution might be within the bounds of practical statesmanship. It was unanimously resolved that in view of the importance of the questions raised by the paper its consideration should be referred to a special committee, and that a general discussion should be postponed until the report of this committee should have been presented to next year's conference. In the afternoon an interesting paper was read by Justizrath Schneider, legal adviser to the British Embassy in Berlin, upon "Foreign Pauper Litigants." With special reference to the case of indigent English residents or travellers in Berlin, Dr. Schneider pointed out the inconvenience and practical injustice which arose from their being unable to sue in the German courts *in formâ pauperis*. The essential condition of a reform in this regard was complete reciprocity between Great Britain and Germany, and Dr. Schneider explained that, while at present reciprocity could not be considered as guaranteed at all between Germany and Scotland, it was only guaranteed in the case of England for Germans who appeared as defendants and for German plaintiffs when they were residents in England. He compared the English and the German law with regard to suits *in formâ pauperis*, and expressed the opinion that the subject was quite capable of being regulated by an international treaty, which ought also to embody articles 14 to 16 of The Hague Convention.

Winding-up Notices.

London Gazette.—Friday, Oct. 5.

JOINT STOCK COMPANIES.

Limited in Chancery.

E Fletcher (Southport), Limited—Creditors are required, on or before Nov 30, to send their names and addresses, and the particulars of their debts or claims, to T H Crane, 280, Lord st, Southport

Frederick Lewis, Limited—Creditors are required, on or before Nov 16, to send their names and addresses, and the particulars of their debts or claims, to C E Barker, 21, Finsbury pavement

H J Bates & Co, Limited—Creditors are required, on or before Nov 5, to send their names and addresses, and the particulars of their debts or claims, to Robert Allen, 24, Grainger st West, Newcastle on Tyne

Kettle River Power Co, Limited (in Voluntary Liquidation)—Creditors are required, on or before Nov 15, to send their names and addresses, and the particulars of their debts or claims, to Allen Gilbert Bartholomew, 605, Salisbury House, London wall. Kekewich & Co, Suffolk ln, solors to liquidator

Philip Newton & Co, Limited—Creditors are required, on or before Nov 14, to send their names and addresses, and the particulars of their debts or claims, to A N D Smith, 106, Wool exchange. Miles & Hair, King st, Cheapside, solors to liquidator

Turvin Spinning Co, Limited—Creditors are required, on or before Oct 20, to send their names and addresses, and the particulars of their debts or claims, to Fred Boardall, Luddendenfoot

Withersfield Sapphire Syndicate, Limited—Creditors are required, on or before Nov 5, to send their names and addresses, and the particulars of their debts or claims, to William Arthur Addinsell, 4, Corbet ct, Gracechurch st

London Gazette.—Tuesday, Oct. 9.

JOINT STOCK COMPANIES.

Limited in Chancery.

Devonport High Schools, Limited—Creditors are required, on or before Oct 31, to send their names and addresses, and the particulars of their debts or claims, to James Alfred Pearce, 10, St Aubyn st, Devonport

Hackney Joinery, Limited—Creditors are required, on or before Oct 25, to send their names and addresses, and the particulars of their debts or claims, to Herbert George Middleton, 31, Preston rd, Leytonstone

J H Selkirk, Limited—Petn for winding up, presented Oct 4, directed to be heard on Oct 17. Smith & Son, Gresham House, Old Broad st, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 16

W D Shayler & Co, Limited—Petn for winding up, presented Oct 1, directed to be heard at the Guildhall, Bristol, on Oct 26, at 12. Ramsden & Co, Station st bldgs, Huddersfield, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 25

Creditors' Notices.

Under Estates in Chancery.

Last Day of Claim.

London Gazette.—Tuesday, Sept. 18.

Whittingham, James, Chorlton cum Hardy, Chief Clerk to Manchester Corporation Oct 21 Meiklejohn v Whittingham, Registrar, Manchester Bowden, Manchester

Under 22 & 23 Vict. cap. 35.

Last Day of Claim.

London Gazette.—Tuesday, Sept. 25.

Amery, William, Dawlish, Devon Oct 20 Rodd, East Stonehouse, Devon
Bewsher, Isabella, Ortom, Westmorland Oct 24 Little & Lamonby, Penrith
Bowen-Rowlands, Judge, KC Oct 2 Bowen-Rowlands, Altrincham
Brandreth, Anne, Knutsford, Chester Nov 1 Brandreth, Rathgar, co Dublin
Browne, Emily Sarah, High Wycombe Oct 24 Parker & Son, High Wycombe
Burdess, Miriam Elizabeth, Harrogate Oct 23 Kirby & Son, Harrogate

Calder, Jessie Taylor, Port Dinorwic, Carnarvon Nov 5 Carter & Co, Bangor
Carlon, Rev Cecil Baylis, Stanton Prior, Somerset Nov 1 Meade-King & Sons, Bristo
Dickinson, Eliza Harriet, Southsea Nov 1 Blake & Co, Portsmouth
Ebbinger, William Frederick, Hastings, Butcher Nov 1 Randall & Son, Copthall bldgs
Epsom, Solomon, Orpington, Grocer Oct 31 Bellord & Co, Old Cavendish st, Cavendish sq
France, Robert, Rochdale Oct 20 Wiles & Thompson, Rochdale
Freeman, James, Oxford Oct 20 Mercer & Blaker, Henley on Thames

Gardner, Edward Vincent, Avenue mans, Sisters av, Clapham, Wine Merchant Oct 26 Taylor & Dorté, Billiter st
Gibson, George, Bath Oct 24 Stone & Co, Bath
Gorge, Clair James, Redhill, Surrey Oct 30 Grece & Patten, Redhill
Kearsley, Charles Edward, Moss Side, Manchester, Journalist Oct 23 Dowling & Co, Bolton

Latham, Peter, Southport Nov 1 Gibbons & Arkle, Liverpool
Lehrup, Samuel, Wanstead Nov 1 Randall & Son, Copthall bldgs
Lound, Louisa Maria, Peterborough Oct 19 Batten & Whitsed, Peterborough

Minster, Oliver, Coventry, Solicitor Oct 29 Johnson, Coventry
Mowat, George Houston, Sheffield, Merchant Tailor Oct 26 Younge & Co, Sheffield
Nichols, Mary, Hemsworth, Yorks, Lodging house Keeper Oct 27 Scholefield & Scholefield, Hemsworth, nr Wakefield
Nugent, James O'Reilly, Fareham, Southampton Oct 25 H & C Collins, Reading
Parrott, William, Chester Oct 31 Griffiths, Chester
Pizzey, Thomas, Northumberland Heath, Kent Oct 22 Habershon & Co, Woolwich
Rogers, Elliot Thomas, Walthamstow, Show Case Maker Oct 31 Rubinstein & Co, Raymond bldgs, Gray's inn
Rudd, Henry Beauchamp, Hove, Sussex Oct 15 Gonin, Brighton
Salter, Ernest John, Lee, Kent Oct 31 Sawyer, Laurence Pountney hill
Taylor, James, East Stonehouse, Builder Oct 20 Rodd, East Stonehouse
Thomas, Rev Henry, Ystrad Mynach, Glam Oct 12 Richards, Cardiff
Thomas, Sophia Munro, Cotham, Bristol Oct 31 Wood, Bristol
Veall, James, Sheffield, Cutlery Manufacturer Nov 1 Simpson & Son, Sheffield
Watson, Emily, St Leonard's on Sea Nov 1 Saxton & Morgan, Somerset st, Portman sq
Whitnell, John Judkins, New Shoreham, Sussex, Grocer Nov 1 Dell & Loader, Brighton
Williams, Jane Milford, Longsight, Manchester Oct 31 Holt, Manchester
Wrangham, Arthur Bond, Kempsey, Worcester Nov 9 Hughes & Brown, Worcester

Bankruptcy Notices.

London Gazette.—Tuesday, Oct. 2.

RECEIVING ORDERS.

Adams, Robert, Swainby in Cleveland, Yorks, Farmer Stockton on Tees Pet Sept 29 Ord Sept 29

Akeroyd, Harry, Barnsley, Provision Merchant Barnsley Pet Sept 27 Ord Sept 27
Allbutt, Harry, Clifton, Bristol Bristol Pet Sept 19 Ord Sept 28
Angel, Marco, and Henry Angel, Leeds, Cloth Merchants Leeds Pet Sept 27 Ord Sept 27
Bage, Arthur, Middlesbrough, Rolleyman Middlesbrough Pet Sept 26 Ord Sept 26

Baker, William, Kidderminster, Grocer Kidderminster Pet Sept 26 Ord Sept 26
Bernstine, Wolf, Southsea, Hants, Tailor Portsmouth Pet Sept 27 Ord Sept 27
Braithwaite, Harry Browne, Causeway Foot, nr Halifax, Government Contractor Halifax Pet Sept 27 Ord Sept 27

BROOK, WILLIAM, Crossley Hall, Bradford, Manufacturing Chemist Bradford Pet Sept 27 Ord Sept 27
BROWN, FREDERICK ARTHUR, Higher Broughton, Salford, Photographer Manchester Pet Sept 25 Ord Sept 27
CLARKE, JULIA, New Bond st, Face Manicurist High Court Pet Sept 28 Ord Sept 28
COHEN, LEWIS, Birmingham, Baker Birmingham Pet Sept 7 Ord Sept 26
DAVIES, BENJAMIN OWEN, Cardigan, Draper Carmarthen Pet Sept 28 Ord Sept 28
DRURY, HARLOCK MIDDLETON, High Bridge, Waterside South, Lincoln, Cycle Dealer Lincoln Pet Sept 24 Ord Sept 29
EVANS, DAVID OWEN, Colwyn, Carnarvon, Ironmonger Bangor Pet Sept 29 Ord Sept 29
GARDINER, CHARLES, Wix, Essex, Licensed Hawker Colchester Pet Sept 29 Ord Sept 29
GIBSON, CORNELIUS, Northwich, Clerk Crewe Pet Sept 28 Ord Sept 28
GLADWELL, SELINA JANE, Montrose av, West Kilburn, Hardware Manufacturer High Court Pet Sept 29 Ord Sept 29
GREENALL, THOMAS, Penwortham, nr Preston, Hotel Keeper Preston Pet Sept 25 Ord Sept 28
HALL, WILLIAM HENRY, Truro, Seedsman Truro Pet Sept 29 Ord Sept 29
HARRISON, FRANCIS WILFRID, Preston, Tailor Preston Pet Sept 28 Ord Sept 28
HATTON, WILLIAM EDWARD, Pelsall, Staffs, Grocer Walsall Pet Sept 26 Ord Sept 26
HATWOOD, CHARLES, jun, Market Harborough, Leicester, Hairdresser Leicester Pet Sept 27 Ord Sept 27
HEPWORTH, THOMAS, Pollington, nr Snaith, Yorks, Farmer Wakefield Pet Sept 13 Ord Sept 27
HOMEWOOD, THOMAS HENRY, Aberavon, Painter Neath Pet Sept 29 Ord Sept 29
JENKINS, THOMAS, Liverpool, Licensed Victualler Liverpool Pet Sept 12 Ord Sept 27
JOIST, WILLIAM JAMES, Bradford, Agent Bradford Pet Sept 28 Ord Sept 28
KIRBY, JOSEPH HORTON, Enfield, Cowkeeper Edmonton Pet Sept 27 Ord Sept 27
LACOME, JUDAH, Wentworth st, Spitalfields, Draper High Court Pet Sept 27 Ord Sept 27
LOCK, JOSEPH HUBERT MARVIN, Dorchester, Butcher's Assistant Dorchester Pet Sept 11 Ord Sept 26
MASON, SIDNEY, Walthamstow, Cabinet Maker High Court Pet Aug 28 Ord Sept 29
MORDECAI, ABRAHAM, Newton, nr Porthcawl, Glam, Innkeeper Cardiff Pet Sept 27 Ord Sept 27
MORTON, WILLIAM CHRISTOPHER, Thornborough, Bucks, Farmer Banbury Pet Sept 28 Ord Sept 28
OWEN, WILLIAM, Llangefni, Anglesey, Greengrocer Bangor Pet Sept 29 Ord Sept 29
PHIPP, JOHN CHARLES, Moreton in the Marsh, Glos, Corn Merchant Banbury Pet Sept 28 Ord Sept 28
RICKMAN, THOMAS SAMUEL, Peterborough, Ironmonger Peterborough Pet Aug 21 Ord Sept 29
SANDERS, JOSEPH AUBREY, West Cross, Oystermouth, Glam, Market Gardener Swansea Pet Sept 27 Ord Sept 27
SHEPHARD, JAMES HENRY, Thornhill, Bitterne, Southampton, Brickmaker Southampton Pet Sept 28 Ord Sept 28
SHILLINGFORD, HENRY BARTLETT, Hanover park, Peckham, Surgeon High Court Pet June 1 Ord Sept 29
SOPER, BERKELEY WATSON, Kings Mill, Loudwater, Bucks, Paper Manufacturer Aylesbury Pet Sept 28 Ord Sept 28
SPENCE, Dr WILLIAM ARCHIBALD COULTER, Burton on Trent Burton on Trent Pet Sept 12 Ord Sept 27
STONIER, WILLIAM HENRY, Hanley, Fruit Merchant Hanley Pet Sept 27 Ord Sept 27
THORNTON, GODFREY HENRY, Warwick sq, Pimlico High Court Pet Aug 30 Ord Sept 27
WALKER, JOHN, Pateley Bridge, Yorks, Innkeeper Northallerton Pet Sept 29 Ord Sept 29
WALSH, JOHN, Earby, Yorks, Weaver Bradford Pet Sept 28 Ord Sept 28
WHIPPS, CHARLES, Morpeth rd, South Hackney, Box Manufacturer High Court Pet June 19 Ord Sept 27

Amended notice substituted for that published in the London Gazette of Sept. 21:

HUTCHINSON, OLIVER, Birmingham, Baker Birmingham Pet Sept 11 Ord Sept 19

FIRST MEETINGS.

BOLTON, WILLIAM EDWARD, St Paul's Warden, Herts Oct 10 at 12 Off Rec, Bridge st, Northampton
BRAITHWAITE, HARRY BROWNE, Causeway Foot, nr Halifax, Government Contractor Oct 10 at 3 Off Rec, Townhall chmbrs, Halifax
BROOK, WILLIAM, Crossley Hall, Bradford, Manufacturing Chemist Oct 11 at 3 Off Rec, 29, Tyrrel st, Bradford
CHESTERMAN, EDWIN, Horfield, Bristol, Carpenter Oct 10 at 11.45 Off Rec, 26, Baldwin st, Bristol
CLARKE, JULIA, New Bond st, Face Manicurist Oct 10 at 12 Bankruptcy bldgs, Carey st
FLETCHER, ROBERT, Southport, Dealer Oct 15 at 10.30 Off Rec, 35, Victoria st, Liverpool
GLEDHILL, JAMES LAWRENCE, New Holland, Traveller Oct 10 at 11 Off Rec, St Mary's chmbrs, Gt Grimsby
GLOVER, GEORGE, Saxilby, Lincoln Oct 11 at 12 Off Rec, 31, Silver st, Lincoln
GODFREY, GEORGE SAMUEL, Gillingham, Kent, Plumber Oct 22 at 11.30 115, High st, Rochester
GRIFFITHS, JOHN, Dowlais, Glam, Greengrocer Oct 10 at 3 135, High st, Merthyr Tydfil
HATWOOD, CHARLES, jun, Market Harborough, Leicester, Hairdresser Oct 10 at 12 Off Rec, 1, Berridge st, Leicester
HAYTHORNTHWAITE, MARGARET, Accrington, Fruit Merchant Oct 12 at 11.30 Off Rec, 14, Chapel st, Preston
HUGHES, THOMAS, Peterstow, Hereford, Carpenter Oct 11 at 10 2, Offa st, Hereford
HUNT, CHARLES, Bristol, Ironmonger Oct 10 at 12 Off Rec, 26, Baldwin st, Bristol
JOIST, WILLIAM JAMES, Bradford, Agent Oct 12 at 3 Off Rec, 29, Tyrrel st, Bradford
KEENAN, MICHAEL, Walton, Liverpool, Grocer Oct 10 at 2.30 Off Rec, 35, Victoria st, Liverpool
KEMP, SYDNEY FRANK, Yoxford, Suffolk, Cycle Maker Oct 10 at 12.30 Off Rec, 8, King st, Norwich
LACOME, JUDAH, Wentworth st, Spitalfields, Draper Oct 12 at 12 Bankruptcy bldgs, Carey st
MADDOCK, WILLIAM, Moss Side, Manchester, Pawnbroker Oct 10 at 3 Off Rec, Byrom st, Manchester
MORDECAI, ABRAHAM, Newton, nr Porthcawl, Glam, Innkeeper Oct 10 at 3 Off Rec, 117, St Mary st, Cardiff
ONIONS, FREDERICK STEPHEN, West Bromwich, Baker Oct 10 at 11 191, Corporation st, Birmingham
PARFITT, OLIVER CALEB, Westbury Park, Bristol, Plumber Oct 10 at 11.30 Off Rec, 26, Baldwin st, Bristol
PARTINGTON, ENOCH, Boothstown, Lancs, Grocer Oct 10 at 2.30 Off Rec, Byrom st, Manchester
PETERS, THOMAS, Birmingham, Publican Oct 11 at 11 191, Corporation st, Birmingham
REEVES, H, Brighton Oct 10 at 12 Off Rec, 4, Pavilion bldgs, Brighton
ROGERS, CHARLES, Rochdale, Plumbers' Merchant Oct 12 at 11.15 Townhall, Rochdale
RUMBALL, CHARLES, ALFRED, Lanfield, Sussex Oct 10 at 11.30 Off Rec, 4, Pavilion bldgs, Brighton
SHEPHARD, JAMES HENRY, Thornhill, Bitterne, Southampton, Brickmaker Oct 12 at 2.30 Off Rec, Midland Bank chambrs, High st, Southampton
TAILBY, WILLIAM, Leeds, Furniture Dealer Oct 11 at 11 Off Rec, 22, Park row, Leeds
THORNTON, GODFREY HENRY, Warwick sq, Pimlico Oct 11 at 11 Bankruptcy bldgs, Carey st
TUSON, JOHN HENRY, Penwortham, nr Preston Oct 12 at 11.45 Off Rec, 14, Chapel st, Preston
WALSH, JOHN, Earby, Yorks, Weaver Oct 12 at 3.30 Off Rec, 29, Tyrrel st, Bradford
WARD, FRED, Sutton St Edmunds, Lincs, Farmer Oct 10 at 1.15 Off Rec, 8, King st, Norwich
WATERS, JOHN, Small Heath, Birmingham, Managing Director Oct 11 at 12 191, Corporation st, Birmingham
WHIPPS, CHARLES, Morpeth rd, South Hackney, Box Manufacturer Oct 11 at 12 Bankruptcy bldgs, Carey st
WOFFINDIN, JOHN, Grenoside, Yorks, Butcher Oct 11 at 12 Off Rec, Figtree ln, Sheffield
WORKMAN, THOMAS, Ross, Hereford, Grocer Oct 11 at 10 2, Offa st, Hereford
WRIGHT, WILLIAM HENRY, Colchester Oct 17 at 11.30 Off Rec, 36, Princes st, Ipswich

ADJUDICATIONS.

ADAMS, ROBERT, Swainby in Cleveland, Yorks, Farmer Stockton on Tees Pet Sept 28 Ord Sept 28
AKEROYD, HARRY, Barnsley, Provision Merchant Barnsley Pet Sept 27 Ord Sept 27
ANGEL, MARCO, and HENRY ANGEL, Leeds, Cloth Merchants Leeds Pet Sept 27 Ord Sept 27
ARCHBOLD, WILLIAM ARCHBOLD, Alnwick, Northumberland, Auctioneer Newcastle on Tyne Pet Sept 4 Ord Sept 28
BAGE, ARTHUR, Middlesbrough, Rolleyman Middlesbrough Pet Sept 26 Ord Sept 26
BAKER, WILLIAM, Kidderminster, Grocer Kidderminster Pet Sept 26 Ord Sept 26
BASTER, GEORGE WILLIAM, Southsea, Hants, Builder Portsmouth Pet Aug 30 Ord Sept 27
BERNSTINE, WOLF, Southsea, Hants, Tailor Portsmouth Pet Sept 27 Ord Sept 27
BROOK, WILLIAM, Bradford, Manufacturing Chemist Bradford Pet Sept 27 Ord Sept 27
BROWN, FREDERICK ARTHUR, Higher Broughton, Salford, Photographer Manchester Pet Sept 25 Ord Sept 29
CLARKE, JULIA, New Bond st, Face Manicurist High Court Pet Sept 28 Ord Sept 28
CRAVEN, ALFRED EUGENE, Caterham Valley, Clerk Croydon Pet Sept 26 Ord Sept 26
DAVIES, BENJAMIN OWEN, Cardigan, Draper Carmarthen Pet Sept 28 Ord Sept 28
DRURY, HARLOCK MIDDLETON, Lincoln, Cycle Dealer Lincoln Pet Sept 24 Ord Sept 29
EVANS, DAVID OWEN, Colwyn, Carnarvon, Ironmonger Bangor Pet Sept 29 Ord Sept 29
FORBES, JAMES STUART, St Luke's rd, Westbourne Park High Court Pet July 30 Ord Sept 28
GARDINER, CHARLES, Wix, Essex, Licensed Hawker Colchester Pet Sept 29 Ord Sept 29
GIBSON, CORNELIUS, Northwich, Clerk Nantwich and Crewe Pet Sept 28 Ord Sept 28
HALL, WILLIAM HENRY, Truro, Seedsman Truro Pet Sept 29 Ord Sept 29
HARRISON, FRANCIS WILFRID, Preston, Tailor Preston Pet Sept 28 Ord Sept 28
HATWOOD, CHARLES, jun, Market Harborough, Leicester, Hairdresser Leicester Pet Sept 27 Ord Sept 27
HOMEWOOD, THOMAS HENRY, Aberavon, Painter Neath and Aberavon Pet Sept 29 Ord Sept 29
JOHN, DAVID, Cardiff Cardiff Pet Sept 10 Ord Sept 28
JOIST, WILLIAM JAMES, Bradford, Agent Bradford Pet Sept 28 Ord Sept 28
LACOME, JUDAH, Wentworth st, Spitalfields, Draper High Court Pet Sept 27 Ord Sept 27
KNOWLES, JOSHUA ERNEST, and GEORGE FREDERICK COLES, Portsmouth, Ship Chandlers Portsmouth Pet Sept 11 Ord Sept 27
MORDECAI, ABRAHAM, Newton, nr Porthcawl, Glam, Innkeeper Cardiff Pet Sept 27 Ord Sept 27
NICHOL, JAMES CAY, South Shields, Builder Newcastle on Tyne Pet Aug 30 Ord Sept 26
OWEN, WILLIAM, Llanefni, Anglesey, Greengrocer Bangor Pet Sept 29 Ord Sept 29
PARFITT, OLIVER CALEB, Westbury Park, Bristol, Plumber Bristol Pet Sept 19 Ord Sept 27
ROBENZON, ABRAM, Alwyne pl, Canonbury, Furrier High Court Pet June 13 Ord Sept 29
SANDERS, JOSEPH AUBREY, West Cross, Oystermouth, Glam, Market Gardener Swansea Pet Sept 27 Ord Sept 27
SHEPHARD, JAMES HENRY, Thornhill, Bitterne, Southampton, Brickmaker Southampton Pet Sept 28 Ord Sept 28
SIMPSON, WILLIAM, Loversall, nr Doncaster, Farmer Sheffield Pet Sept 11 Ord Sept 28
SKINNER, ARTHUR GEORGE, Gray's inn rd, Doctor High Court Pet Aug 3 Ord Sept 29
SOPER, BERKELEY WATSON, King's Mill, Loudwater, Bucks, Paper Manufacturer Aylesbury Pet Sept 28 Ord Sept 28
STONIER, WILLIAM HENRY, Hanley, Fruit Merchant Hanley Pet Sept 27 Ord Sept 27
TOMLINSON, JAMES, Weybridge, Coach Builder Kingston, Surrey Pet Sept 24 Ord Sept 29
WALKER, JOHN, Pateley Bridge, Yorks, Innkeeper Northallerton Pet Sept 29 Ord Sept 29
WALSH, JOHN, Earby, Yorks, Weaver Bradford Pet Sept 28 Ord Sept 28
WOFFINDIN, JOHN, Grenoside, Yorks, Butcher Sheffield Pet Aug 28 Ord Sept 27

London Gazette.—FRIDAY, Oct. 5.

RECEIVING ORDERS.

ADAMS, FREDERICK WILLIAM, Devizes, Baker Bath Pet Oct 3 Ord Oct 3
ALEXANDER, CHARLES HENRY, Ivy in High Court Pet Aug 30 Ord Oct 1
ALLEN, FREDERICK, Tredegar, Mon, Colliery Timberman Tredegar Pet Oct 3 Ord Oct 3
BARSTOW, THOMAS, Halifax, Coal Merchant Halifax Pet Sept 18 Ord Sept 28
BULL, FREDERICK, Hampstead rd Butcher High Court Pet Oct 2 Ord Oct 2
BURGESS, SAMUEL JAMES, Stanley Lane End, nr Wakefield, Grocer Wakefield Pet Oct 1 Ord Oct 1
CHANDLER, CHARLES GEORGE, Cheltenham, House Furnisher Cheltenham Pet Oct 2 Ord Oct 2
CHESTER, THOMAS, Southport Liverpool Pet Sept 17 Ord Oct 2
CLARKE, C F, Blackpool High Court Pet Sept 7 Ord Oct 1
COLLINS, ALBERT, Blakesley, Northampton, Farmer Northampton Pet Oct 2 Ord Oct 2
COOKE, FRED, Brighton, Contractor Brighton Pet Oct 1 Ord Oct 3
CROSSLEY, JOHN, Willaston, nr Chester, Fruit Merchant Liverpool Pet Oct 1 Ord Oct 1
EARP, FREDERICK, Derby, Baker Derby Pet Sept 18 Ord Oct 1
EMUSS, HERBERT JOHN, Ipswich, Manufacturing Engineer Ipswich Pet Oct 1 Ord Oct 1
EVANS, ROBERT, Corwen, Merioneth, Farmer Wrexham Pet Sept 19 Ord Oct 1
EVANS, THOMAS RICHARD, Tonyrefail, Glam, Tailor Pontypridd Pet Oct 1 Ord Oct 1
FENGL & Co, A, Altrincham, Chester, Engineers Manchester Pet Aug 15 Ord Oct 3
GARSIDE, RICHARD CHORLEY, Kingston upon Hull Kingston upon Hull Pet Oct 2 Ord Oct 2
HEYS, JOHN ROBERT, and MICHAEL HEYS, Bacup, Lancs, Cycle Dealers Rochdale Pet Sept 14 Ord Oct 3
HODGE, HERBERT FREDERICK SAMUEL, Bristol, Licensed Victualler Bristol Pet Oct 3 Ord Oct 3
HOLMES, GEORGE CLARK, Scarborough, Confectioner Scarborough Pet Oct 2 Ord Oct 2
HOPKINS, JAMES RANDOLPH INNES, Darlington Stockton on Tees Pet Oct 1 Ord Oct 1
JEANES, JOHN, Ashcott, Somerset, Haulier Bridgwater Pet Oct 2 Ord Oct 2
JONES, THOMAS MORGAN, Swansea, Hay Merchant Swansea Pet Oct 2 Ord Oct 2
KEMP, ARTHUR GEORGE, Davies st, Professional Backer of Horses High Court Pet Aug 14 Ord Sept 29
KEMPSTER, JOHN, Royal Park, Clifton, Bristol, Builder Bristol Pet Oct 1 Ord Oct 4
LONDON, SIDNEY A, Hendre, Bettwsycoed, N Wales High Court Pet Aug 16 Ord Oct 3
MCCOY, JOHN MARTIN, May Bank, Yalding, Kent, Master Mariner Maidstone Pet Oct 2 Ord Oct 2
MCGRAITH, WILLIAM, Braintree, Essex, Travelling Draper Chelmsford Pet Oct 1 Ord Oct 1
MASTERS, JOHN HENDEN, Northfleet, Kent, Baker Rochester Pet Oct 2 Ord Oct 2
MAWER, HARRY, Grassington, Yorks, Builder Bradford Pet Oct 3 Ord Oct 3
NAYLER, FREDERICK, Nottingham, Blouse Manufacturer Nottingham Pet Aug 30 Ord Sept 29
PARKINSON & SON, Southall, Builders Windsor Pet Aug 27 Ord Sept 29
PHILLIPS, JOHN PARRY, Langley, Oldbury, Worcester, Grocer West Bromwich Pet Oct 2 Ord Oct 2
PYE, ROBERT, Clitheroe, Lancs, Cotton Weaver Blackburn Pet Oct 2 Ord Oct 2
RAYNER, PERCY, Honley, nr Huddersfield, Millhand Huddersfield Pet Oct 2 Ord Oct 2
ROBBINS, ALFRED JOHN, Stourport, Worcester, Coal Merchant Kidderminster Pet Sept 29 Ord Sept 29
RUMBOLD, JOHN WILLIAM JAMES, Salisbury, Ironmonger Salisbury Pet Oct 1 Ord Oct 1
SMITH, WILLIAM ERNEST, Leicester Leicester Pet Oct 1 Ord Oct 2
TAYLOR, ALFRED ISAAC, Bristol, Furniture Remover Bristol Pet Oct 3 Ord Oct 3
THOMAS, ANNA, Pembroke Dock, Milliner Pembroke Dock Pet Oct 3 Ord Oct 3
WAINWRIGHT, SAMUEL JOHN, St Anne's on the Sea, Lancs, General House Furniaher Preston Pet Oct 3 Ord Oct 3
WALKLING, G, Lewisham Greenwich Pet Sept 7 Ord Oct 2
WILCOX, JOHN EDWIN, Hulme, Manchester, Grocer's Assistant Manchester Pet Oct 2 Ord Oct 2
YANDELL, ALBERT WILLIAM THOMAS, Granville rd, North Finchley High Court Pet Sept 7 Ord Oct 4

Amended notice substituted for that published in the London Gazette of Aug 28:

MARSHALL, CHARLES, East Liss, Hants High Court Pet July 27 Ord Aug 22

Amended notice substituted for that published in the London Gazette of Sept 28:

BOLDEN, HENRY PHILLIPS, Forest Gate, Essex, Coal Merchant High Court Pet Sept 25 Ord Sept 29

FIRST MEETINGS.

AKROYD, HARRY, Barnsley, Provision Merchant Oct 16 at 10.15 Off Rec, 7, Regent st, Barnsley
ALEXANDER, CHARLES HENRY, Ivy ln Oct 16 at 1 Bankruptcy bldgs, Carey st
BAGE, ARTHUR, Middlesbrough, Rolleyman Oct 16 at 11 Off Rec, 8, Albert rd, Middlesbrough
BARSTOW, THOMAS, Halifax, Coal Merchant Oct 17 at 3 Off Rec, Townhall chmbrs, Halifax
BERESTINE, WOLF, Southsea, Hants, Tailor Oct 15 at 3 Off Rec, Cambridge junc, High st, Portsmouth
BULL, FREDERICK, Hampstead rd, Butcher Oct 16 at 11 Bankruptcy bldgs, Carey st
BURGESS, SAMUEL JAMES, Wakefield, Grocer Oct 15 at 11.30 Off Rec, 6, Bond ter, Wakefield
CLARKE, C F, Blackpool Oct 18 at 11 Bankruptcy bldgs, Carey st
DAVIES, BENJAMIN OWEN, Cardigan, Draper Oct 13 at 12.30 Off Rec, 4, Queen st, Carmarthen
DEUSY, HARLOCK MIDDLETON, Lincoln, Cycle Dealer Oct 18 at 12 Off Rec, 31, Silver st, Lincoln
EVANS, THOMAS RICHARD, Tonyrefail, Glam, Tailor Oct 15 at 3 135, High st, Merthyr Tydfil
GLADWELL, SELINA JANE, Montrose av, West Kilburn, Hardware Manufacturer Oct 15 at 11 Bankruptcy bldgs, Carey st
HALL, WILLIAM HENRY, Truro, Seedsman Truro Oct 16 at 12 Off Rec, Boscawen st, Truro
HARRISON, RICHARD, Lower Broughton, Manchester, Grocer Oct 18 at 11 Off Rec, Byrom st, Manchester
HATTON, WILLIAM EDWARD, Pelsall, Staffs, Grocer Oct 15 at 12 Off Rec, Wolverhampton
HENDERSON, ROBERT, Westcliffe on Sea, Essex, Builder Oct 15 at 12 The Institute, Clarence rd, Southend on Sea
HEPWORTH, THOMAS, Pollington, nr Snaith, Yorks, Farmer, Oct 15 at 11 Off Rec, 6, Bond ter, Wakefield
HILTON, WILLIAM THOMAS, Billinghay, Lincs, Potato Dealer Oct 17 at 2.15 Off Rec, 4 and 6, West st, Boston
HUMPHREYS, DAVID, Criccieth, Carnarvon, Butcher Oct 15 at 11.30 Crypt chmbrs, Eastgate row, Chester
LEWIS, THOMAS, Pantau, Aberavon, Glam, Boot Dealer Oct 16 at 11.30 Off Rec, 31, Alexandra rd, Swansea
MCCOY, JOHN MARTIN, May Bank, Yalding, Kent, Master Mariner Oct 24 at 11 9, King st, Maidstone
MARTINEAU, WALTER, Wolverhampton, Engineer Oct 16 at 12 Off Rec, Wolverhampton
MASON, SIDNEY, Walthamstow, Cabinet Maker Oct 16 at 12 Bankruptcy bldgs, Carey st
MASTERS, JOHN HENDEN, Northfleet, Kent, Baker Oct 22 at 12 115, High st, Rochester
NORTH, JAMES, Hucknall Torkard, Notts, Insurance Agent Oct 16 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
OWEN, ROBERT, Pensarn, Llanelian, Anglesey, Blacksmith Oct 15 at 12 Crypt chmbrs, Eastgate row, Chester
PITTS, ERNEST ADDINGTON, Westow st, Upper Norwood, Stationer Oct 16 at 11.30 132, York rd, Westminster Bridge
ROBERTS, THOMAS, Colwyn Bay, Denbigh, Stonemason Oct 15 at 12.30 Crypt chmbrs, Eastgate row, Chester
SANDERS, JOSEPH AUBREY, West Cross, Oystermouth, Glam, Market Gardener Oct 16 at 12 Off Rec, Alexandra rd, Swansea
SHILLINGFORD, HENRY BARTLETT, Hanover pk, Peckham, Surgeon Oct 15 at 12 Bankruptcy bldgs, Carey st
SMITH, WILLIAM ERNEST, Leicester Oct 15 at 12 Off Rec, 1, Berridge st, Leicester
TOMLINSON, JAMES, Weybridge, Coach Builder Oct 15 at 11.30 132, York rd, Westminster Bridge
WADELEY, THOMAS, Dudley, Worcester, Hairdresser Oct 15 at 11 Off Rec, 199, Wolverhampton st, Dudley
WILCOX, JOHN EDWIN, Hulme, Manchester, Grocer's Assistant Oct 18 at 11.30 Off Rec, Byrom st, Manchester
WYNN, ARTHUR JOHN, Westcliff on Sea, Essex, Jobmaster Oct 15 at 1 The Institute, Clarence rd, Southend on Sea
YANDELL, ALBERT WILLIAM THOMAS, Granville rd, North Finchley Oct 15 at 11 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ADAMS, FREDERICK WILLIAM, Devizes, Baker Bath Pet Oct 3 Ord Oct 3
ALLEN, FREDERICK, Tredegar, Mon, Colliery Timberman Tredegar Pet Oct 3 Ord Oct 3
BULL, FREDERICK, Hampstead rd, Butcher High Court Pet Oct 2 Ord Oct 2
BURGESS, SAMUEL JAMES, Stanley Lane End, nr Wakefield, Grocer Wakefield Pet Oct 1 Ord Oct 1
CARTWRIGHT, THOMAS, Bradford, Saw Mill Proprietor Bradford Pet Aug 22 Ord Oct 1
CHANDLER, CHARLES GEORGE, Cheltenham, House Furnisher Cheltenham Pet Oct 2 Ord Oct 2
CLIFF, JOHN ROBERT, Middlesbrough, Draper Middlesbrough Pet Aug 21 Ord Oct 2
COHEN, LEWIS, Birmingham, Baker Birmingham Pet Sept 7 Ord Oct 2
COLLINS, ALBERT, Blakesley, Northampton, Farmer Northampton Pet Oct 2 Ord Oct 2
CROSSLEY, JOHN, Willaston, nr Chester, Fruit Merchant Liverpool Pet Oct 1 Ord Oct 2
EARP, FREDERICK, Derby, Baker Derby Pet Sept 18 Ord Oct 3
EMUSS, HERBERT JOHN, Ipswich, Manufacturing Engineer Ipswich Pet Oct 1 Ord Oct 1
EVANS, THOMAS RICHARD, Tonyrefail, Glam, Tailor Pontypridd Pet Oct 1 Ord Oct 1
FLETCHER, ROBERT RICHARD, Southport, Dealer Liverpool Pet Aug 24 Ord Oct 2
GARSIDE, RICHARD CHORLEY, Kingston upon Hull Kingston upon Hull Pet Oct 2 Ord Oct 2
GLADWELL, SELINA JANE, Montrose av, West Kilburn, Tinware Manufacturer High Court Pet Sept 29 Ord Oct 3
HEPWORTH, THOMAS, Pollington, nr Snaith, Yorks, Farmer Wakefield Pet Sept 13 Ord Sept 29
HEYS, JOHN ROBERT, and MICHAEL HEYS, Bacup, Lancs, Cycle Dealers Rochdale Pet Sept 14 Ord Oct 3
HOLMES, GEORGE CLARK, Scarborough, Confectioner Scarborough Pet Oct 2 Ord Oct 2
HOPWOOD, EDWARD, Westcliff on Sea, Essex, Insurance Manager Chelmsford Pet Feb 24 Ord Sept 26
JEANES, JOHN, Ashcott, Somerset, Haulier Bridgwater Pet Oct 2 Ord Oct 2
JONES, THOMAS MORGAN, Swansea, Hay Merchants Swansea Pet Oct 2 Ord Oct 2
KEMPSTER, JOHN, Royal Park, Clifton, Bristol, Builder Bristol Pet Oct 1 Ord Oct 1
KIRBY, JOSEPH HORTON, Enfield, Cowkeeper Edmonton Pet Sept 27 Ord Oct 1
LARKINGS, S, Putney, Builder Wandsworth Pet July 10 Ord Oct 1
MCCOY, JOHN MARTIN, Yalding, Kent, Master Mariner Maidstone Pet Oct 2 Ord Oct 2
MCGRAITH, WILLIAM, Braintree, Essex, Travelling Draper Chelmsford Pet Oct 1 Ord Oct 1
MASTERS, JOHN HENDEN, Northfleet, Kent, Baker Rochester Pet Oct 2 Ord Oct 2
MAWER, HARRY, Brooklyn, Grassington, Yorks, Builder Bradford Pet Oct 3 Ord Oct 3
NAYLER, FREDERICK, Nottingham, Blouse Manufacturer Nottingham Pet Aug 30 Ord Oct 2
NUGENT, MATTHEW, Neate st, Old Kent rd, Sheep Skin Rug Manufacturer High Court Pet Sept 19 Ord Oct 3
PHILLIPS, JOHN PARRY, Langley, Oldbury, Worcester, Grocer West Bromwich Pet Oct 2 Ord Oct 2
PYE, ROBERT, Clitheroe, Lancs, Cotton Weaver Blackburn Pet Oct 2 Ord Oct 2
RAYNER, PERCY, Neiley, Honley, nr Huddersfield, Millhand Huddersfield Pet Oct 2 Ord Oct 2
ROBBINS, ALFRED JOHN, Stourport, Worcester, Coal Merchant Kidderminster Pet Sept 29 Ord Sept 29
RUMBALL, JOHN WILLIAM JAMES, Salisbury, Ironmonger Salisbury Pet Oct 1 Ord Oct 1
SMITH, JAMES, Tollington pk, Contractor High Court Pet Aug 15 Ord Oct 3
SMITH, WILLIAM ERNEST, Leicester Leicester Pet Oct 2 Ord Oct 2
SPENCE, (Dr) WILLIAM ARCHIBALD COULTER, Burton on Trent Burton on Trent Pet Sept 12 Ord Oct 1
WAINWRIGHT, SAMUEL JOHN, St Anne's on the Sea, General House Furnisher Preston Pet Oct 3 Ord Oct 3
WATERS, JOHN, Small Heath, Birmingham, Managing Director Birmingham Pet Sept 22 Ord Oct 1
WILCOX, JOHN EDWIN, Hulme, Manchester, Grocer's Assistant Manchester Pet Oct 2 Ord Oct 2

Amended notice substituted for that published in the London Gazette of Sept 28:

BOLDEN, HENRY PHILLIPS, Forest Gate, Coal Merchant High Court Pet Sept 25 Ord Sept 25

London Gazette, TUESDAY, Oct. 9.

RECEIVING ORDERS.

BATTY, ALBERT EDWARD, Scarborough, Yorks, Commission Agent Scarborough Pet Oct 5 Ord Oct 5
BENNETT, WILLIAM, Bolton, Lancs, Forgeman Bolton Pet Oct 5 Ord Oct 5
BRADBURY, ARTHUR, Walsall, Draper Walsall Pet Oct 4 Ord Oct 4
BROWN, JOHN, Liverpool, Timber Merchant Liverpool Pet Sept 10 Ord Oct 5
COLLINS, THOMAS JOSEPH, Brighton, Cabinet Maker Brighton Pet Oct 4 Ord Oct 4
DOGGETT, E, Finlay st, Fulham, Builder High Court Pet Aug 23 Ord Oct 5
DOWLE, ARTHUR, Camberley, Surrey, Auctioneer Guildford Pet Aug 17 Ord Oct 5
EAMER, FRANCES, Pembroke Dock, Pembroke, Draper Pembroke Dock Pet Oct 4 Ord Oct 4
FREEGARD, HERBERT, Melksham, Wilts, Dairyman Bath Pet Sept 21 Ord Oct 6
GAMBRILL, T H, Petham, Kent, Implement Agent Canterbury Pet Sept 18 Ord Oct 6
GORONWY, JOHN, Aberaman, Glam, Collier Aberdare Pet Oct 4 Ord Oct 4
HOWLAND, H F RUSSELL, Fenchurch st High Court Pet Aug 14 Ord Oct 5
HUNTER, WILLIAM, West Hartlepool, Plumber Sunderland Pet Sept 11 Ord Oct 5
LIVERSEDGE, THOMAS, Middlesbrough, Master Painter Middlesbrough Pet Oct 5 Ord Oct 5
LOWE, RICHARD, Wolverhampton, Seedsman Wolverhampton Pet Oct 4 Ord Oct 4
MCNAMARA, ANTHONY, Upholland, nr Wigan, Licensed Victualier Wigan Pet Oct 4 Ord Oct 4
NUTTALL, JOHN, Nelson, Lancs, Weaver Burnley Pet Oct 6 Ord Oct 6
REES, THOMAS HENRY, Taibach, Glam, Blacksmith's Striker Aberavon Pet Oct 5 Ord Oct 5
ROWLEY, GEORGE, Slindon, nr Eccleshall, Staffs, Farmer Stafford Pet Oct 6 Ord Oct 6
SCOTT, JOSEPH, Cullingworth Gate, Cullingworth, Yorks, Innkeeper Bradford Pet Oct 5 Ord Oct 5
SWALWELL, HAROLD HANBY, Newport, Mon, Auctioneer Newport, Mon Pet Oct 4 Ord Oct 4
TAYLOR, JOHN RUSSELL, St Albans, Sign Writer St Albans Pet Oct 3 Ord Oct 3
TODD, PHILIP A, Church row, Hampstead, Architect High Court Pet Sept 5 Ord Oct 4
TOOLEY, HENRY, Calne, Wilts, Coal Merchant Swindon Pet Oct 4 Ord Oct 4
WESTON, WILLIAM, Warwick, Cowman Warwick Pet Oct 4 Ord Oct 4
WHEATLEY, JOHN GEORGE, Houghton le Spring, Durham, Confectioner Durham Pet Oct 5 Ord Oct 5
WILLIS, HENRY, Upper Kennington ln, Steam Turner High Court Pet Oct 3 Ord Oct 6
WILTON, MAURICE JOHNSON BURT, Teddington, Butcher's Manager Kingston, Surrey Pet Oct 4 Ord Oct 4

FIRST MEETINGS.

ADAMS, FREDERICK WILLIAM, Devizes, Baker Oct 17 at 2.45 Off Rec, 26, Baldwin st, Bristol
ADAMS, ROBERT, Swainby in Cleveland, Yorks, Farmer Oct 24 at 3 Off Rec, 8, Albert rd, Middlesbrough
ALLBUTT, HARRY, Clifton, Bristol Oct 17 at 11.30 Off Rec, 26, Baldwin st, Bristol
ALLEN, FREDERICK THOMAS, Tredegar, Mon, Colliery Timberman Oct 17 at 12 135, High st, Merthyr Tydfil
ANGEL, MARCO, and HENRY ANGEL, Leeds, Cloth Merchants Oct 23 at 11 Off Rec, 22, Park row, Leeds
BAKER, WILLIAM, Kidderminster, Grocer Oct 17 at 11 Off Rec, 199, Wolverhampton st, Dudley
BATTY, ALBERT EDWARD, Scarborough, Commission Agent Oct 17 at 4.30 Off Rec, 74, Newborough, Scarborough
BENNETT, WILLIAM, Bolton, Forgeman Oct 19 at 3 19, Exchange st, Bolton
BROWN, FREDERICK ARTHUR, Higher Broughton, Salford, Photographer Oct 17 at 3.30 Off Rec, Byrom st, Manchester
CHANDLER, CHARLES GEORGE, Cheltenham, House Furnisher Oct 18 at 11.15 County Court bldgs, Cheltenham
COLLINS, ALBERT, Blakesley, Northampton, Farmer Oct 17 at 12 Off Rec, Bridge st, Northampton
COLLINS, THOMAS JOSEPH, Brighton, Cabinet Maker Oct 17 at 11.30 Off Rec, 4, Pavilion bldgs, Brighton
COMBER, CHARLES, Westcliff, Southend on Sea, Essex, Builder Oct 18 at 12 The Institute, Clarence rd, Southend on Sea
COOKE, FRED, Brighton, Contractor Oct 17 at 12 Off Rec, 4, Pavilion bldgs, Brighton
CRAVEN, ALFRED EUGENE, Hawthorne Lodge, Caterham Valley Oct 18 at 11.30 132, York rd, Westminster Bridge
DOGGETT, E, Finlay st, Fulham, Builder Oct 19 at 11 Bankruptcy bldgs, Carey st
EMUSS, HERBERT JOHN, Ipswich, Manufacturing Engineer Oct 17 at 2.15 Off Rec, 36, Princes st, Ipswich
EVANS, DAVID OWEN, Colwyn, Carnarvon, Ironmonger Oct 18 at 12 Crypt chmbrs, Eastgate row, Chester
GARDINER, CHARLES, Wix, Essex, Licensed Hawker Oct 26 at 12.45 Cups Hotel, Colchester
GARSIDE, RICHARD CHORLEY, Kingston upon Hull Oct 17 at 11 Off Rec, Trinity House in, Hull
GIBSON, CORNELIUS, Northwich, Clerk Oct 26 at 10.30 Royal Hotel, Crew
GORONWY, JOHN, Aberaman, Glam, Collier Oct 18 at 12 135, High st, Merthyr Tydfil
GREEN, WILLIAM JOHN, Chelmsford, Journeyman Confectioner Oct 19 at 12 14, Bedford row
HART, HENRY JAMES, Woolwich, Licensed Victualler Oct 17 at 11.30 132, York rd, Westminster Bridge
HODGE, HERBERT, FREDERICK SAMUEL, Bristol, Licensed Victualler Oct 17 at 2.15 Off Rec, 26, Baldwin st, Bristol
HOLMES, GEORGE CLARK, Scarborough, Confectioner Oct 17 at 4 Off Rec, 74, Newborough, Scarborough
HOMEWOOD, THOMAS HENRY, Aberavon, Painter Oct 19 at 11.30 Off Rec, 31, Alexandra rd, Swansea
HOSKINS, JOSEPH, Rochdale, Engraver Oct 17 at 3 Off Rec, Byrom st, Manchester
HOWLAND, H F RUSSELL, Fenchurch st Oct 19 at 12 Bankruptcy bldgs, Carey st
HUTCHINSON, OLIVER, Birmingham, Baker Oct 17 at 11 191, Corporation st, Birmingham
JEANES, JOHN, Ashcott, Somerset, Haulier Oct 17 at 12.45 Off Rec, 26, Baldwin st, Bristol
JENKINS, THOMAS, Seacombe, Chester, Licensed Victualler Oct 17 at 2.30 Off Rec, 35, Victoria st, Liverpool
JOHN, DAVID, Cardiff Oct 17 at 12 Off Rec, 117, St Mary st, Cardiff
JONES, THOMAS MORGAN, Swansea, Hay Merchant Oct 19 at 12 Off Rec, 31, Alexandra rd, Swansea
KEMP, ARTHUR GEORGE, Davies st, Professional Backer of Horses Oct 17 at 12 Bankruptcy bldgs, Carey st
KEMPSTER, JOHN, Clifton, Bristol, Builder Oct 17 at 12 Off Rec, 26, Baldwin st, Bristol
KIRBY, JOSEPH HORTON, Enfield, Cowkeeper Oct 17 at 12 14, Bedford row

LOCK, JOSEPH HUBERT MARVIN, Dorchester, Butcher's Assistant Oct 18 at 1.30 Off Rec, City chambers, Catherine st, Salisbury
LONDON, SIDNEY A, Hendre, Bettwsycoed, North Wales Oct 17 at 11 Bankruptcy bldgs, Carey st
MCNAMARA, ANTHONY, Upholland, nr Wigan, Licensed Victualler Oct 18 at 3 19, Exchange st, Bolton
MAWER, HARRY, Grassington, Yorks, Builder Oct 17 at 3 Off Rec, 29, Tyrrel st, Bradford
NAYLER, FREDERICK, Nottingham, Blouse Manufacturer Oct 17 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
NORRINGTON, CHARLES HENRY REGINALD, Malvern Wells, Worcester, Pheasant Dealer Oct 20 at 10.30 45, Copenhagen st, Worcester
RAYNER, PERCY, Honley, nr Huddersfield, Millhand Oct 18 at 3 Off Rec, Prudential bldgs, New st, Huddersfield
RICKMAN, THOMAS SAMUEL, Peterborough, Ironmonger Oct 19 at 1.30 The Law Courts, Peterborough
ROBBINS, ALFRED JOHN, Stourport, Worcester, Coal Merchant Oct 17 at 12 Off Rec, 199, Woverhampton st, Dudley
RUMBOLD, JOHN WILLIAM JAMES, Salisbury, Ironmonger Oct 18 at 2.30 Off Rec, City chmbrs, Catherine st, Salisbury
SCOTT, JOSEPH, Cullingworth Gate, Cullingworth, Yorks, Innkeeper Oct 19 at 3 Off Rec, 29, Tyrrel st, Bradford
SIMPSON, WILLIAM, Loversall, nr Doncaster, Farmer Oct 18 at 12.30 Off Rec, Figtree ln, Sheffield
SPENCE, (Dr) WILLIAM ARCHIBALD COULTER, Burton on Trent Oct 17 at 11 Midland Hotel, Station st, Burton on Trent
STONIER, WILLIAM HENRY, Hanley, Fruit Merchant Oct 17 at 11.30 Off Rec, King st, Newcastle, Staffs
TAYLOR, ALFRED ISAAC, Bristol, Furniture Remover Oct 17 at 2.30 Off Rec, 26, Baldwin st, Bristol
TAYLOR, JOHN RUSHALL, St Albans, Sign Writer Oct 22 at 12 14, Bedford row
TODD, PHILIP A, Church row, Hampstead, Architect Oct 17 at 12 Bankruptcy bldgs, Carey st
VAN-DER-BRUGGE, ANNIE, Sheffield, Milliner Oct 18 at 12 Off Rec, Figtree ln, Sheffield
WALKER, JOHN, Pateley Bridge, Yorks, Innkeeper Oct 22 at 11.30 Court house, Northallerton

ADJUDICATIONS.

ABRAHAMS, ELIAS, Scarborough High Court Pet Aug 9 Ord Oct 4
ALEXANDER, CHARLES HENRY, Ivy ln High Court Pet Aug 30 Ord Oct 4
ALLBUTT, HARRY, Clifton, Bristol Bristol Pet Sept 19 Ord Oct 6
BARSTOW, THOMAS, Halifax, Coal Merchant Halifax Pet Sept 18 Ord Oct 4
BATTY, ALBERT EDWARD, Scarborough, Commission Agent Scarborough Pet Oct 5 Ord Oct 5
BENNETT, WILLIAM, Bolton, Forgeman Bolton Pet Oct 5 Ord Oct 5
BLOOMFIELD, FREDERICK, Ipswich, Tailor Ipswich Pet Aug 31 Ord Oct 4
BRADBURY, ARTHUR, Walsall, Draper Walsall Pet Oct 4 Ord Oct 4
BULLPITT, JOHN, Medstead, Hants, Insurance Agent Winchester Pet Aug 24 Ord Oct 5
COLLINS, THOMAS JOSEPH, Brighton, Cabinet Maker Brighton Pet Oct 4 Ord Oct 4
COOKE, FRED, Brighton, Contractor Brighton Pet Oct 3 Ord Oct 4
GOROSWY, JOHN, Aberaman, Glam, Collier Aberdare Pet Oct 4 Ord Oct 4
GREENALL, THOMAS, Penwortham, nr Preston, Hotel Keeper Preston Pet Sept 25 Ord Oct 5
HATTON, WILLIAM EDWARD, Pelsall, Staffs, Grocer Walsall Pet Sept 26 Ord Oct 4
HODGE, HERBERT FREDERICK SAMUEL, Bristol, Licensed Victualler Bristol Pet Oct 3 Ord Oct 5
JENKINS, THOMAS, Liverpool, Licensed Victualler Liverpool Pet Sept 12 Ord Oct 6
KINGS, ROBERT GEORGE, High st, Clapham, Dealer in Domestic Machinery Wandsworth Pet July 31 Ord Oct 4
LIVERSEDGE, THOMAS, Middlesbrough, Paperhanger Middlesbrough Pet Oct 5 Ord Oct 5
LOWE, RICHARD, Wolverhampton, Seedsman Wolverhampton Pet Oct 4 Ord Oct 4
MCDIARMID, DUNCAN, Aberdeen pk, Highbury High Court Pet Sept 18 Ord Oct 5
MCNAMARA, ANTHONY, Upholland, nr Wigan, Licensed Victualler Wigan Pet Oct 4 Ord Oct 4
MASON, SIDNEY, Walthamstow, Cabinet Maker High Court Pet Aug 28 Ord Oct 5
NUTTALL, JOHN, Nelson, Lancs, Weaver Burnley Pet Oct 6 Ord Oct 6
REES, THOMAS HENRY, Taibach, Glam, Blacksmith's Striker Neath Pet Oct 5 Ord Oct 5
RICKMAN, THOMAS SAMUEL, Peterborough, Ironmonger Peterborough Pet Aug 21 Ord Oct 5
ROBERTSON, DUNCAN DOUGLAS, Trump st, Chartered Accountant High Court Pet Sept 21 Ord Oct 5
SCOTT, JOSEPH, Cullingworth Gate, Cullingworth, Yorks, Innkeeper Bradford Pet Oct 5 Ord Oct 5
STEER, CHARLES FRANK, Coldharbour ln, Brixton, Builder High Court Pet July 11 Ord Oct 4
SWALWELL, HAROLD HANBY, Newport Mon, Auctioneer Newport, Mon Pet Oct 4 Ord Oct 4
TAYLOR, JOHN RUSHALL, St Albans, Sign Writer St Albans Pet Oct 3 Ord Oct 3
TOOLEY, HENRY, Calne, Wilts, Coal Merchant Swindon Pet Oct 4 Ord Oct 4
WESTON, WILLIAM, Heathcote hill, Warwick, Cowman Warwick Pet Oct 4 Ord Oct 4
WHEATLEY, JOHN GEORGE, Houghton le Spring, Durham, Confectioner Durham Pet Oct 5 Ord Oct 5

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